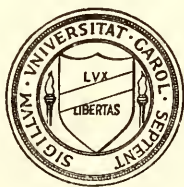




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STATE OF NORTH CAROLINA

PUBLIC LAWS AND RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1923

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

WEDNESDAY, THE THIRD DAY OF JANUARY, A. D. 1923

PUBLISHED BY AUTHORITY

RALEIGH

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1923

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FOR 1923

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MARION BAILEY	Assistant	Wake
MISS FANNIE NICHOLSON	Bookkeeper	Wake
MISS ETHEL MARSHALL	Clerk	Wake
D. B. NICHOLSON	Shipping Clerk	Wake

Bureau of Engineering and Inspection

H. E. MILLER, C.E.	Director of Bureau	Wake
G. F. CATLETT, C.E.	Principal Assistant Engineer	New Hanover
H. G. BAILEY, C.E.	Assistant Engineer	Iredell
LILLIAN LINDLEY	Stenographer	Guilford
L. G. WHITLEY	Chief Inspector	Wilson
W. S. CHAPPEL	Inspector	Iredell
A. M. SURRATT	Inspector	Davidson
M. M. MELVIN	Inspector	Bladen
E. P. CARUTHERS	Inspector	Orange
JNO. A. McLEOD	Inspector	Robeson
E. A. HASTINGS	Inspector	Orange
A. C. RICKS	Inspector	Edgecombe
B. F. ROWLAND	Inspector	Vance
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STATE HIGHWAY COMMISSION

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W. A. MCGIRT	Commissioner, 3d District	Wilmington
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W. E. HAWKINS	Maintenance Supervising Engineer	Raleigh

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W. L. CRAVEN	Bridge Engineer	Raleigh
G. F. SYME, SR.	Highway Engineer.....	Raleigh
O. B. BESTOR	Pr. Locating Engineer.....	Raleigh
C. N. CONNER	Construction Engineer.....	Raleigh
E. R. OLBRICH	Construction Engineer.....	Raleigh
E. E. STROHM	Construction Engineer.....	Raleigh
W. S. FALLIS	Purchasing Agent	Raleigh
C. D. FARMER	Mechanical Depot.....	Raleigh
HOMER PEELE	Auditor	Raleigh
H. K. WITHERSPOON	Engr. in Charge of Publications and Statistics.....	Raleigh

District Engineers

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R. E. SNOWDEN	Kinston
W. F. MORSON	Wilmington
F. E. SCHNEFFE	Durham
J. D. WALDROP	Greensboro
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MISS EMETH TUTTLE	Child Welfare
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DR. W. S. RANKIN	Member <i>ex officio</i> , Secretary State Board of Health	Cabarrus
MRS. KATE BURR JOHNSON	Member <i>ex officio</i> , Commissioner of Public Welfare	Wake
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MISS ANNA COWAN STRONG	Executive Clerk.....	Wake
J. FRANK MITCHELL	Clerk.....	Wake
GORDON SMITH	United States Property and Disbursing Officer.....	Wake
CHARLES BARDEN	Clerk.....	Wake
MISS LELIA M. DYE	Clerk.....	Wake
BEVERLY S. ROYSTER, JR.	State Property and Disbursing Officer.....	Granville

JUDICIAL DEPARTMENT

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PLATT D. WALKER	Associate Justice.....	Charlotte	Mecklenburg
WILLIAM A. HOKE	Associate Justice.....	Lincolnton.....	Lincoln
W. P. STACY	Associate Justice.....	Wilmington.....	New Hanover
W. J. ADAMS	Associate Justice.....	Carthage.....	Moore

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EDWARD C. SEAWELL	Clerk.....	Raleigh	Wake
MARSHALL DEL. HAYWOOD, Marshal and Librarian		Raleigh	Wake
ROBERT C. STRONG	Reporter.....	Raleigh	Wake

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GEORGE W. CONNOR	Wilson	Wilson
JOHN H. KERR	Warrenton	Warren
F. A. DANIELS	Goldsboro.....	Wayne
J. LOYD HORTON	Farmville.....	Pitt
H. A. GRADY	Clinton	Sampson
THOMAS H. CALVERT	Raleigh	Wake
E. H. CRANMER	Southport.....	Brunswick
N. A. SINCLAIR	Fayetteville.....	Cumberland
W. A. DEVIN	Oxford	Granville
H. P. LANE	Reidsville.....	Rockingham
THOMAS J. SHAW	Greensboro.....	Guilford
A. M. STACK	Monroe	Union
W. F. HARDING	Charlotte	Mecklenburg
B. F. LONG	Statesville.....	Iredell
J. L. WEBB	Shelby	Cleveland
T. B. FINLEY	Wilkesboro.....	Wilkes
J. BIS RAY	Burnsville.....	Yancey
P. A. McELROY	Marshall	Madison
T. D. BRYSON	Bryson City.....	Swain

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GARLAND E. MIDYETTE	Jackson	Northampton
C. L. WILLIAMS	Sanford	Lee
JESSE H. DAVIS	New Bern.....	Craven
J. A. POWERS	Kinston	Lenoir
W. F. EVANS	Raleigh	Wake
WOODUS KELLUM	Wilmington.....	New Hanover
T. A. McNEILL	Lumberton.....	Robeson
L. P. McLENDON	Durham	Durham
S. P. GRAVES	Mount Airy.....	Surry

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Z. V. LONG.....	Statesville.....	Iredell
R. L. HUFFMAN.....	Morganton.....	Burke
JOHNSON J. HAYES.....	North Wilkesboro.....	Wilkes
J. M. CARSON.....	Rutherfordton.....	Rutherford
J. E. SWAIN.....	Asheville.....	Buncombe
G. C. DAVIS.....	Waynesville.....	Haywood

COMMISSIONERS OF AFFIDAVITS FOR NORTH CAROLINA
RESIDENT IN OTHER STATES

NAME	ADDRESS	EXPIRATION OF TERM
S. B. PARKINSON.....	Norfolk, Va.....	Nov. 2, 1923
J. L. BAGBY.....	Danville, Va.....	Feb. 13, 1924
E. G. BAGLEY.....	Danville, Va.....	Mar. 23, 1924
D. D. MORRISETTE.....	Virginia Beach, Va.....	Jan. 17, 1925
CHARLES ALFRED SMITH.....	Norfolk, Va.....	Mar. 8, 1923
PEARCE HORNE.....	Washington, D. C.....	Jan. 16, 1924
ISAAC R. HITT.....	Washington, D. C.....	Feb. 10, 1924
WILLIAM E. SCHULL.....	228 St. Paul St., Baltimore, Md.....	Oct. 26, 1923
GEORGE H. COREY.....	59 Wall St., New York, N. Y.....	Oct. 25, 1923
MRS. ELLA F. BRAMAN.....	New York, N. Y.....	Apr. 18, 1923
CHARLES E. A. MCCARTHY.....	New York, N. Y.....	June 19, 1924
THOMAS J. HUNT.....	Philadelphia, Pa.....	Nov. 7, 1923
WM. T. SHANNONHOUSE.....	Norfolk, Va.....	Jan. 14, 1924
J. WALTER HOSIER.....	Suffolk, Va.....	May 2, 1924
CHAS. HENRY HESSE.....	Baltimore, Md.....	Feb. 12, 1925

GENERAL ASSEMBLY

SENATORS

DISTRICT	NAME	POSTOFFICE
1	T. W. COSTEN.....	Gatesville
1	P. H. WILLIAMS.....	Elizabeth City
2	HARRY W. STUBBS.....	Williamston
2	P. H. JOHNSON.....	Pantego
3	A. T. CASTELLOE.....	Aulander
4	W. L. LONG.....	Roanoke Rapids
4	PAUL JONES.....	Tarboro
5	S. J. EVERETT.....	Greenville
6	O. B. MOSS.....	Spring Hope
6	C. P. HARRIS.....	Mapleville
7	L. P. TAPP.....	Kinston
7	J. S. HARGETT.....	Trenton
8	H. B. PARKER.....	Goldsboro
8	PAUL D. GRADY.....	Kenly
9	RIVERS D. JOHNSON.....	Warsaw
9	EMMET BELLAMY.....	Wilmington
10	J. A. BROWN.....	Chadbourn
10	J. W. RUARK.....	Southport
11	L. R. VARSER.....	Lumberton
12	D. A. McDONALD.....	Carthage
12	J. R. BAGGETT.....	Lillington
13	JAS. L. GRIFFIN.....	Pittsboro
13	CHAS. U. HARRIS.....	Raleigh
14	HOWARD F. JONES.....	Warrenton
15	A. A. HICKS.....	Oxford
16	ROBT. T. WILSON.....	Yanceyville
16	J. CLYDE RAY.....	Hillsboro
17	O. E. MENDENHALL.....	High Point
17	JUNIOUS C. BROWN.....	Madison
18	W. E. HARRISON.....	Rockingham
18	J. C. BENNETT.....	Samarcand
19	W. C. HEATH.....	Monroe
19	J. M. BOYETTE.....	Albemarle
20	J. L. DELANEY.....	Charlotte
20	FRANK ARMFIELD.....	Concord
21	WALTER H. WOODSON.....	Salisbury
22	A. F. SAMS.....	Winston-Salem
23	R. L. HAYMORE.....	Mount Airy
24	G. T. WHITE.....	Hamptonville
25	BUREN JURNEY.....	Statesville
25	WM. A. GRAHAM, JR.....	Iron Station
26	A. E. WOLTZ.....	Gastonia
27	D. F. GILES.....	Marion
27	S. C. LATTIMORE.....	Shelby, R.F.D.
28	MARK SQUIRES.....	Lenoir
29	ALLEN JONES.....	Furches
30	J. M. HODGES.....	Newland
31	PLATO D. EBBS.....	Asheville
32	J. M. ZACHARY.....	Calvert
33	G. B. WALKER.....	Andrews

SENATE OFFICERS

NAME	POSITION	POSTOFFICE
W. B. COOPER.....	President.....	Wilmington
W. L. LONG.....	President <i>pro tem</i>	Roanoke Rapids
FRANK D. HACKETT.....	Principal Clerk.....	North Wilkesboro
PHILIP C. COCKE.....	Reading Clerk.....	Asheville
JOSEPH J. MACKAY, JR.....	Engrossing Clerk.....	Raleigh
W. D. GASTER.....	Sergeant-at-Arms.....	Fayetteville
J. A. BRYSON.....	Assistant Sergeant-at-Arms.....	Hendersonville

REPRESENTATIVES

NAME	POSTOFFICE	COUNTY
E. S. PARKER, JR.....	Graham.....	Alamance
F. C. GWALTNEY.....	Taylorsville.....	Alexander
R. A. DOUGHTON.....	Sparta.....	Alleghany
BERT. E. BENNETT.....	Wadesboro.....	Anson
T. C. BOWIE.....	Jefferson.....	Ashe
ED. S. LOVEN.....	Linville.....	Avery
LINDSAY C. WARREN.....	Washington.....	Beaufort
DR. L. A. NOWELL.....	Colerain.....	Bertie
D. B. JOHNSON.....	Elizabethtown.....	Bladen
M. B. WATKINS.....	Towncreek.....	Brunswick
H. L. NETTLES.....	Biltmore, R. F. D. No. 1.....	Buncombe
R. EUGENE TAYLOR.....	Asheville.....	Buncombe
S. J. ERVIN, JR.....	Morganton.....	Burke
JNO. B. SHERRILL.....	Concord.....	Cabarrus
FRANK D. CRIST.....	Lenoir.....	Caldwell
CHARLES NORRIS.....	South Mills.....	Camden
M. LESLIE DAVIS.....	Beaufort.....	Carteret
W. L. TAYLOR.....	Semora.....	Caswell
J. M. DEATON.....	Hickory.....	Catawba
C. A. SNIPES.....	Bynum.....	Chatham
J. H. DILLARD.....	Murphy.....	Cherokee
W. D. PRUDEN.....	Edenton.....	Chowan
W. B. PASS.....	Hayesville.....	Clay
J. ROAN DAVIS.....	Kings Mountain.....	Cleveland
GEO. W. HOOKS.....	Whiteville.....	Columbus
R. P. WILLIAMS.....	New Bern.....	Craven
Q. K. NIMOCKS.....	Fayetteville.....	Cumberland
J. L. DUNSTON.....	Waterhily.....	Currituck
CHAS. H. GRADY.....	Manteo.....	Dare
H. D. TOWNSEND.....	Erlanger.....	Davidson
M. J. HENDRICKS.....	Cana.....	Davie
DR. J. H. NEWBERRY.....	Warsaw.....	Duplin
R. O. EVERETT.....	Durham.....	Durham
V. S. BRYANT.....	Durham.....	Durham
R. T. FOUNTAIN.....	Rocky Mount.....	Edgecombe
C. E. HAMILTON.....	Winston-Salem.....	Forsyth
R. M. COX.....	Winston-Salem.....	Forsyth
LUTHER FERRELL.....	Winston-Salem.....	Forsyth

REPRESENTATIVES—CONTINUED

NAME	POSTOFFICE	COUNTY
GEORGE H. COOPER.....	Louisburg.....	Franklin
H. S. SELLERS.....	Kings Mountain.....	Gaston
H. B. GASTON.....	Belmont.....	Gaston
T. M. JENKINS.....	Robbinsville.....	Graham
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JNO. S. WATKINS.....	Virgilina, Va., R.F.D. 2.....	Granville
LEVI HILL.....	LaGrange.....	Greene
T. E. WHITAKER.....	Oak Ridge.....	Guilford
C. G. WRIGHT.....	Greensboro.....	Guilford
JNO. W. KING.....	Greensboro.....	Guilford
R. H. PARKER.....	Enfield.....	Halifax
CHAS. R. DANIEL.....	Weldon.....	Halifax
N. A. TOWNSEND.....	Dunn.....	Harnett
T. L. GWYNN.....	Springdale.....	Haywood
C. P. ROGERS.....	East Flat Rock.....	Henderson
L. J. LAWRENCE.....	Murfreesboro.....	Hertford
MARTIN A. PATTERSON.....	Raeford.....	Hoke
G. E. DAVIS.....	Lake Landing.....	Hyde
ZEB. V. TURLINGTON.....	Mooreville.....	Iredell
O. B. COWARD.....	Webster.....	Jackson
W. M. SANDERS.....	Smithfield.....	Johnston
D. J. THURSTON.....	Clayton.....	Johnston
T. C. WHITAKER.....	Trenton.....	Jones
DR. E. M. McIVER.....	Jonesboro.....	Lee
J. G. DAWSON.....	Kinston.....	Lenoir
A. L. QUICKEL.....	Lincolnton.....	Lincoln
J. FRANK RAY.....	Franklin.....	Macon
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CLAYTON MOORE.....	Williamston.....	Martin
W. W. NEAL.....	Marion.....	McDowell
EDGAR W. PHARR.....	Charlotte.....	Mecklenburg
R. M. PERSON.....	Charlotte.....	Mecklenburg
W. R. MATTHEWS.....	Charlotte.....	Mecklenburg
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J. W. ROBBINS.....	Rocky Mount.....	Nash
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W. H. S. BURGWIN.....	Jackson.....	Northampton
H. V. GRANT.....	Sneeds Ferry.....	Onslow
A. H. GRAHAM.....	Hillsboro.....	Orange
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F. F. COROON.....	Elizabeth City.....	Pasquotank
W. H. LEWIS.....	Atkinson.....	Pender
B. F. BRAY.....	Hertford.....	Perquimans
W. A. WARREN.....	Hurdle Mills.....	Person
JULIUS BROWN.....	Geenville.....	Pitt
R. W. SMITH.....	Ayden.....	Pitt
CLARENCE MORGAN.....	Tryon.....	Polk
I. C. MOSER.....	Asheboro.....	Randolph
W. N. EVERETT.....	Rockingham.....	Richmond
D. P. MCKINNON.....	Rowland.....	Robeson

REPRESENTATIVES—CONTINUED

NAME	POSTOFFICE	COUNTY
COLLIER COBB.....	Parkton.....	Robeson
JAMES W. WALKER.....	Reidsville.....	Rockingham
THOMAS W. RANKIN.....	Reidsville.....	Rockingham
WALTER MURPHY.....	Salisbury.....	Rowan
J. W. RIDEOUTTE.....	Salisbury.....	Rowan
J. E. MCFARLAND.....	Forest City.....	Rutherford
T. E. OWEN.....	Clinton.....	Sampson
E. H. GIBSON.....	Laurinburg.....	Scotland
THOS. P. BUMGARDNER.....	Albemarle.....	Stanly
C. M. HAUSER.....	Germantown.....	Stokes
W. M. JACKSON.....	Dobson.....	Surry
DR. JAMES DEHART.....	Bryson City.....	Swain
W. H. DUCKWORTH.....	Brevard.....	Transylvania
F. L. W. COHOON.....	Columbia.....	Tyrrell
J. F. MILLIKEN.....	Monroe.....	Union
ROBERT B. TAYLOR.....	Townesville.....	Vance
N. L. BROUGHTON.....	Garner.....	Wake
C. A. GOSNEY.....	Raleigh.....	Wake
CLARENCE H. CHAMBLEE.....	Zebulon.....	Wake
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VAN B. MARTIN.....	Plymouth.....	Washington
BLAINE COFFEY.....	Shulls Mills.....	Watauga
THOMAS I. SUTTON.....	Goldsboro.....	Wayne
A. W. BYRD.....	Mount Olive.....	Wayne
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H. G. CONNOR, JR.....	Wilson.....	Wilson
S. L. DOUB.....	East Bend.....	Yadkin
D. M. BUCK.....	Bald Mountain.....	Yancey

HOUSE OFFICERS

NAME	POSITION	POSTOFFICE
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ALEX LASSITER.....	Principal Clerk.....	Aulander
DAVID P. DELLINGER.....	Reading Clerk.....	Cherryville
MISS ROSA MUND.....	Engrossing Clerk.....	Concord
L. F. BURKHEAD.....	Sergeant-at-Arms.....	Asheboro
M. E. WOODHOUSE.....	Assistant Sergeant-at-Arms.....	Currituck

ENROLLING DEPARTMENT

NAME	POSITION	COUNTY
THOMAS L. CREEKMORE.....	Enrolling Clerk.....	Wake
MISS FRANCES MACKENZIE.....	Assistant.....	Wake
MISS GLADYS DEWAR.....	Assistant.....	Wake

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CONSTITUTION

OF THE

STATE OF NORTH CAROLINA

Adopted April 24, 1868, with amendments to 1921.
See *Freeman v. Lide*, 176 N. C., 434.

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of Nations, for the preservation of the American Union, and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do for the more certain security thereof, and for the better government of this State, ordain and establish this Constitution:

Const. 1868.

ARTICLE I

DECLARATION OF RIGHTS

That the great, general and essential principles of liberty and free government may be recognized and established, and that the relations of this State to the Union and government of the United States, and those of the people of this State to the rest of the American people, may be defined and affirmed, we do declare:

Const. 1868.

SECTION 1. That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

Const. 1868; Decl. Independence.

State v. Hay, 126-1006; *State v. Hill*, 126-139.

SEC. 2. That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

Const. 1868; Const. 1776, Decl. Rights, s. 1.

Quinn v. Lattimore, 120-428; *Nichols v. McKee*, 68-430.

SEC. 3. That the people of this State have the inherent, sole and exclusive right of regulating the internal government and police thereof, and of altering and abolishing their Constitution and form of government whenever it may be necessary for their

safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

Const. 1868; Const. 1776, Decl. Rights, s. 2.

State v. Railway, 145-496; State v. Herring, 145-418; State v. Hicks, 143-689; State v. Lewis, 142-626; Durham v. Cotton Mills, 141-616; State v. Sutton, 139-574; State v. Holoman, 139-642; State v. Patterson, 134-612; State v. Gallop, 126-979; Humphrey v. Church, 109-132; Winslow v. Winslow, 95-24.

That there is no right to secede.

SEC. 4. That this State shall ever remain a member of the American Union; that the people thereof are part of the American Nation; that there is no right on the part of the State to secede, and that all attempts, from whatever source or upon whatever pretext, to dissolve said Union, or to sever said Nation, ought to be resisted with the whole power of the State.

Const. 1868.

Of allegiance to the U. S. government.

SEC. 5. That every citizen of this State owes paramount allegiance to the Constitution and government of the United States, and that no law or ordinance of the State in contravention or subversion thereof can have any binding force.

Const. 1868.

Public debt.

SEC. 6. The State shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the General Assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the Convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the Legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight, or at its regular sessions of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine, and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the State, unless the proposing to pay the same shall have been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State, at a regular election held for that purpose.

Const. 1868; 1872-3, c. 85; 1879, c. 268.

Const. 1, s. 6—Annot.

Comrs. v. Snuggs, 121-409; Baltzer v. State, 104-265; Horne v. State, 84-362; Brickell v. Comrs., 81-240; Davis v. Comrs., 72-441; Lance v. Hunter, 72-178; Logan v. Plummer, 70-388; Rand v. State, 65-197; R. R. v. Holden, 63-414; Galloway v. Jenkins, 63-152.

Const. 1, s. 7.

Exclusive emoluments, etc.

SEC. 7. No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

Const. 1868; Const. 1776, Decl. Rights, s. 3.

Power Co. v. Power Co., 175-668, 171-248; Reid v. R. R., 162-355; State v. Perry, 151-661; St. George v. Hardie, 147-88; State v. Cantwell, 142-604; In re Spease Ferry, 138-219; Bray v. Williams, 137-391; Mial v. Ellington, 134-131; Ewbank v. Turner, 134-82; State v. Biggs, 133-729; Jones v. Comrs., 130-451; Hancock v. R. R., 124-255; Motley v. Warehouse Co., 122-350, 124-232; State v. Call, 121-645; Broadfoot v. Fayetteville, 121-418; Rowland v. Loan Assn., 116-879; R. R. Comrs. v. Tel. Co., 113-213; State v. Van Doran, 109-864; State v. Stovall, 103-416; Gregory v. Forbes, 96-77; Bridge Co. v. Comrs., 81-491; State v. Morris, 77-512; Simonton v. Lanier, 71-503; Barrington v. Ferry Co., 69-165; Kingsbury v. R. R., 66-284; Long v. Beard, 7-57; Bank v. Taylor, 6-266.

SEC. 8. The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct from each other.

The legislative, executive and judicial powers distinct.

Const. 1868; Const. 1776, Decl. Rights, s. 4.

Lee v. Beard, 146-361; State v. Turner, 143-641; White v. Auditor, 126-605; Bird v. Gilliam, 125-79; Wilson v. Jordan, 124-705; Miller v. Alexander, 122-718; Garner v. Worth, 122-257; Caldwell v. Wilson, 121-476; Carr v. Coke, 116-236; Goodwin v. Fertilizer Works, 119-129; In re Sultan, 115-62; Herndon v. Ins. Co., 111-386; Horton v. Green, 104-401; Rencher v. Anderson, 93-105; Burton v. Spiers, 92-503; In re Oldham, 89-23; Brown v. Turner, 70-93; Railroad v. Jenkins, 68-503; Barnes v. Barnes, 53-372; Houston v. Bogle, 32-504; Hoke v. Henderson, 15-1; Robinson v. Barfield, 6-391.

SEC. 9. All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not to be exercised.

Of the power of suspending laws.

Const. 1868; Const. 1776, Decl. Rights, s. 5.

Jones v. Comrs., 130-470; Abbott v. Beddingfield, 125-268 (dissenting opinion); White v. Auditor, 126-605.

SEC. 10. All elections ought to be free.

Elections free.

Const. 1868; Const. 1776, Decl. Rights, s. 6.

SEC. 11. In all criminal prosecutions, every man has the right to be informed of the accusation against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not be compelled to give evidence against himself, or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

In criminal prosecutions.

Const. 1868; Const. 1776, Decl. Rights, s. 7.

State v. Neville, 175-731; State v. Fowler, 172-905; State v. Cherry, 154-624; State v. Dry, 152-813; State v. Whedbee, 152-770; State v. Leeper, 146-655; State v. Cline, 146-640; State v. Railway, 145-495; State v. Dowdy, 145-433; State v. Harris, 145-456; State v. Hodge, 142-683; State v. Cole, 132-1073; In re Briggs, 135-118; Sheek v. Sain, 127-266; State v. Mitchell, 119-785; Smith v. Smith, 116-386; Holt v. Warehouse Co., 116-488; State v. Shade, 115-759; State v. Massey, 104-880; State v. Cannady, 78-540; State v. Morris, 84-756; State v. Hodson, 74-153; State v. Collins, 70-247; State v. Alman, 64-366; State v. Thomas, 64-76; State v. Tilghman, 33-513.

SEC. 12. No person shall be put to answer any criminal charge except as hereinafter allowed, but by indictment, presentment or impeachment.

Answers to criminal charges.

Const. 1868; Const. 1776, Decl. Rights, s. 8.

State v. Newell, 172-933; State v. Hyman, 164-411; State v. Harris, 145-456; Ex parte McCown, 139-95; State v. Lytle, 138-742; State v. Hunter, 106-800; State v. Dunn, 95-699; State v. Powell, 86-642; State v. Moore, 104-750; State v. Cannady, 78-540; Kane v. Haywood, 66-31; State v. Simons, 68-379; State v. Moss, 47-68.

Right of jury.

SEC. 13. No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The Legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

Const. 1868; Const. 1776, Decl. Rights, s. 9.

Jones v. Brinkley, 174-23; State v. Newell, 172-933; State v. Hyman, 164-411; State v. Rogers, 162-656; State v. Brittain, 143-668; Ex parte McCown, 139-95; State v. Lytle, 138-742; State v. Thornton, 136-616; Hargett v. Bell, 134-396; Smith v. Paul, 133-68; State v. Ostwalt, 118-1211; State v. Gadberry, 117-818; State v. Whitaker, 114-819; State v. Best, 111-646; State v. Cutshall, 110-543; State v. Hunter, 106-800; State v. Dunn, 95-698; State v. Powell, 97-417; State v. Divine, 98-781; State v. Powell, 86-642; State v. Dudley, 83-661; State v. Cannady, 78-541; State v. Dixon, 75-275; Barnes v. Barnes, 53-366; State v. Moss, 47-68.

Excessive bail.

SEC. 14. Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

Const. 1868; Const. 1776, Decl. Rights, s. 10. See English Bill of Rights (1689), c. 1, s. 10.

State v. Smith, 174-804; State v. Woodlief, 172-885; State v. Blake, 157-608; State v. Lance, 149-551; State v. Farrington, 141-844; State v. Hanby, 126-1066; Bryan v. Patrick, 124-661; State v. Ballard, 122-1025; State v. Apple, 121-585; State v. Reid, 106-716; State v. Pettie, 80-369; State v. Cannady, 78-543; State v. Driver, 78-423; State v. Reid, 18-377.

General warrants.

SEC. 15. General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty and ought not to be granted.

Const. 1868; Const. 1776, Decl. Rights, s. 11.

Brewer v. Wynne, 163-319; State v. Fowler, 172-905.

Imprisonment
for debt.

SEC. 16. There shall be no imprisonment for debt in this State, except in cases of fraud.

Const. 1868; Const. 1776, Decl. Rights, s. 39.

State v. Williams, 150-802; Ledford v. Emerson, 143-527; State v. Morgan, 141-726; State v. Torrence, 127-550; Stewart v. Bryan, 121-49; Lockhart v. Bear, 117-301; Preiss v. Cohen, 117-59; Fertilizer Co. v. Grubbs, 114-471; Burgwyn v. Hall, 108-490; State v. Earnhardt, 107-789; State v. Norman, 110-489; Winslow v. Winslow, 95-24; Kiney v. Lougenour, 97-325; Long v. McLean, 88-3; State v. Beasley, 75-212; Melvin v. Melvin, 72-384; Daniel v. Owen, 72-340; State v. Davis, 82-610; State v. Wallin, 89-578; State v. Cannady, 78-539; Pain v. Pain, 80-322; Moore v. Mullen, 77-327; Moore v. Green, 73-394; State v. Green, 71-173; State v. Palin, 63-471; Bunting v. Wright, 61-295; Burton v. Dickens, 7-103.

No person to be
taken, etc., but by
law of the land.

SEC. 17. No person ought to be taken, imprisoned, or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land.

Const. 1868; Const. 1776, Decl. Rights, s. 12; Mag. Carta (1215), c. 39, (1225), c. 29.

Bradshaw v. Lumber Co., 179-501; State v. Kirkpatrick, 179-747; Parker v. Comrs., 178-92; Comrs. v. Boring, 175-105; Comrs. v. State Treasurer, 174-141; Lang v. Development Co., 169-662; State v. Collins, 169-323; State v. Bullock, 161-223; Dalton v. Brown, 159-175; Lawrence v. Hardy, 151-123; Starnes v. Mfg. Co., 147-556; Caldwell Land, etc., Co. v. Smith, 146-199; State v. Williams, 146-618; Dewey v. R. R., 142-392; Anderson v. Wilkins, 142-154; State v. Morgan, 141-726; Daniels v. Home, 139-237; State v. Jones, 139-613; Cozard v. Hardware Co., 139-296; Porter v. Armstrong, 139-179; Ex parte McCown, 139-95; Mial v. Ellington, 134-172; Lumber Co. v. Lumber Co., 135-742; Parish v. Cedar Co., 133-478; Jones v. Comrs., 130-461; Dyer v. Ellington, 126-941; State v. Hill, 126-1139; Herring v. Pugh, 126-852; Hutton v. Webb, 124-479, 126-897; Southport v. Stanly, 125-464; Hogan v. Brown, 125-251; Morris v. House, 125-559; Day's Case, 124-362; Caldwell v. Wilson, 121-477; Wood v.

Bellamy, 120-212; Hilliard v. Asheville, 118-845; Call v. Wilkesboro, 115-337; State v. Warren, 113-683; Lance v. Harris, 112-480; Williams v. Johnson, 112-435; Bass v. Navigation Co., 111-439; Staton v. R. R., 111-278; State v. Cutshall, 110-543; State v. Hunter, 106-800; Moose v. Carson, 104-431; London v. Headen, 76-72; Rhea v. Hampton, 101-53; State v. Wilson, 107-865; Woodard v. Blue, 103-109; Railroad v. Ely, 95-77; Winslow v. Winslow, 95-24; Worth v. Cox, 89-44; Whitehead v. Latham, 83-232; Vann v. Pipkin, 77-410; State v. Morris, 77-512; Whitehead v. R. R., 87-255; Bridge Co. v. Comrs., 81-491; Pool v. Trexler, 76-297; Privett v. Whitaker, 73-554; State v. Dixon, 75-275; Wilson v. Charlotte, 74-756; State v. Mooney, 74-100; Brown v. Turner, 70-93; King v. Hunter, 65-603; Bank v. Jenkins, 64-719; Norfleet v. Cromwell, 70-634; Johnston v. Rankin, 70-550; Franklin v. Vannoy, 66-151; Sedberry v. Comrs., 66-486; Miller v. Gibbon, 63-635; Schenck ex parte, 65-353; Koonce v. Wallace, 52-194; Barnes v. Barnes, 53-372; Cotton v. Ellis, 52-545; Cornelius v. Glen, 52-512; State v. Glen, 52-321; Stanmire v. Taylor, 48-207; State v. Matthews, 48-452; McNamara v. Kearns, 24-66; Houston v. Bogle, 32-496; State v. Allen, 24-183; Mills v. Williams, 33-558; State v. Johnson, 33-647; R. R. v. Davis, 19-451; Hoke v. Henderson, 15-1; Pipkin v. Wynne, 13-402; Hamilton v. Adams, 6-161; Oats v. Darden, 5-500; University v. Foy, 5-58, 3-310.

See, also, section 19 of this article.

SEC. 18. Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

Const. 1868; Const. 1776, Decl. Rights, s. 13.

Harkins v. Cathey, 119-663; State v. Herndon, 107-935; In re Schenck, 74-607.

Persons restrained of liberty.

SEC. 19. In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

Const. 1868; Const. 1776, Decl. Rights, s. 14.

In re Stone, 176-336; Crews v. Crews, 175-168; Walls v. Strickland, 174-298; Silvey v. R. R., 172-110; State v. Rogers, 162-656; Williams v. R. R., 140-623; Kearns v. R. R., 139-482; Smith v. Paul, 133-66; Boutten v. R. R., 128-340; Caldwell v. Wilson, 121-465; Wilson v. Featherstone, 120-447; Harkins v. Cathey, 119-662; State v. Mitchell, 119-786; Driller Co. v. Worth, 117-517; McQueen v. Bank, 111-515; Smith v. Hicks, 108-248; Lassiter v. Upchurch, 107-411; Railroad v. Parker, 105-246; Stevenson v. Felton, 99-58; Harris v. Shaffer, 92-30; Grant v. Hughes, 96-177; Pasour v. Linberger, 90-159; Worth v. Shields, 90-192; Wessel v. Rathjohn, 89-377; Grant v. Reese, 82-72; Chasteen v. Martin, 81-51; Overby v. Association, 81-62; Bernheim v. Waring, 79-56; Atkinson v. Whitehead, 77-418; Perry v. Tupper, 77-413; Womble v. Fraps, 77-198; Wilson v. Charlotte, 74-756; Armfield v. Brown, 73-81; Lippard v. Troutman, 72-551; Isler v. Murphy, 71-436; Witkowsky v. Wasson, 71-460; Pearson v. Caldwell, 70-291; Armfield v. Brown, 70-27; Green v. Castlebury, 70-20; Maxwell v. Maxwell, 70-267; Klutts v. McKenzie, 65-102; Andrews v. Pritchett, 66-387; White v. White, 15-257; Smith v. Campbell, 10-590; Bayard v. Singleton, 1-5.

Controversies at law respecting property.

SEC. 20. The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

Const. 1868; Const. 1776, Decl. Rights, s. 15.

Oshorn v. Leach, 135-628; Cowan v. Fairbrother, 118-406.

Freedom of the press.

SEC. 21. The privileges of the writ of *habeas corpus* shall not be suspended.

Const. 1868.

Ex parte Moore, 64-802.

Habeas corpus.

SEC. 22. As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.

Const. 1868.

Wilson v. Charlotte, 74-756.

Property qualification.

Representation
and taxation.

SEC. 23. The people of the State ought not to be taxed, or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in General Assembly, freely given.

Const. 1868; Const. 1776, Decl. Rights, s. 16.

State v. Wheeler, 141-773; Winston v. Taylor, 99-210; Moore v. Fayetteville, 80-154; Worth v. Comrs., 60-617.

Militia and the
right to bear
arms.

SEC. 24. A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the Legislature from enacting penal statutes against said practice.

Const. 1868; Const. 1776, Decl. Rights, s. 17; Convention 1875.

State v. Barrett, 138-637; State v. Boone, 132-1107; State v. Reams, 121-556; State v. Speller, 86-697.

Right of the peo-
ple to assemble
together.

SEC. 25. The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the Legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.

Const. 1868; Const. 1776, Decl. Rights, s. 18; Convention 1875.

Religious liberty.

SEC. 26. All men have a natural and inalienable right to worship Almighty God according to the dictates of their own consciences, and no human authority should, in any case whatever, control or interfere with the rights of conscience.

Const. 1868; Const. 1776, Decl. Rights, s. 19.

Rodman v. Robinson, 134-503; Lord v. Hardie, 82-241; Melvin v. Easley, 52-356.

Education.

SEC. 27. The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.

Const. 1868.

Collie v. Comrs., 145-170, overruling Barksdale v. Comrs., 93-483; Lowery v. School Trustees, 140-33; Bear v. Comrs., 124-212.

Elections should
be frequent.

SEC. 28. For redress of grievances, and for amending and strengthening the laws, elections should be often held.

Const. 1868; Const. 1776, Decl. Rights, s. 20.

Recurrence to
fundamental
principles.

SEC. 29. A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.

Const. 1868; Const. 1776, Decl. Rights, s. 21.

Hereditary emol-
uments, etc.

SEC. 30. No hereditary emoluments, privileges or honors ought to be granted or conferred in this State.

Const. 1868; Const. 1776, Decl. Rights, s. 22.

State v. Cantwell, 142-614; Bryan v. Patrick, 124-661; Bridge Co. v. Comrs., 81-504.

Perpetuities, etc.

SEC. 31. Perpetuities and monopolies are contrary to the genius of a free State, and ought not to be allowed.

Const. 1868; Const. 1776, Decl. Rights, s. 23.

State v. Kirkpatrick, 179-747; Allen v. Reidsville, 178-513; State v. Perry, 151-661; St. George v. Hardie, 147-88; State v. Cantwell, 142-614; In re Spease Ferry, 138-259; State v. Biggs, 133-729; Robinson v. Lamb, 126-492; Garsed v. Greensboro, 126-160; Bennett v. Comrs., 125-468; Bryan v. Patrick, 124-661; Guy v. Comrs., 122-471; Thrift v. Elizabeth City, 122-31; Railway v. Railway, 114-725; State v. Moore, 104-718; Hughes v. Hodges, 102-236; Bridge Co. v. Comrs., 81-504; Railroad v. Reid, 64-155; Simonton v. Lanier, 71-503; State v. McGowen, 37-9; State v. Gerrard, 37-210; Griffin v. Graham, 8-96; Bank v. Taylor, 6-266.

SEC. 32. Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no *ex post facto* law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed.

Ex post facto laws.

Const. 1868; Const. 1776, Decl. Rights, s. 24.

State v. Broadway, 157-598; Penland v. Barnard, 146-378; Anderson v. Wilkins, 142-154; Robinson v. Lamb, 129-16; City of Wilmington v. Cronly, 122-383; Culbreth v. Downing, 121-205; Morrison v. McDonald, 113-327; Kelly v. Fleming, 113-133; Lowe v. Harris, 112-472; State v. Ramsour, 113-642; Gilchrist v. Middleton, 108-705; Leak v. Gay, 107-468; Williams v. Weaver, 94-134; State v. Littlefield, 93-614; Burton v. Speers and Clark, 92-503; King v. Foscoe, 91-116; Strickland v. Draughan, 91-103; Wilkerson v. Buchanan, 83-296; Whitehead v. Latham, 83-232; Tabor v. Ward, 83-291; Pearsall v. Kenan, 79-472; Lilly v. Purcell, 78-82; Young v. Henderson, 76-420; Libbett v. Maulsby, 71-345; Ethridge v. Vernoy, 71-184; Franklin v. Vannoy, 66-145; Johnson v. Winslow, 64-27; Jacobs v. Smallwood, 63-112; State v. Keith, 63-144; Robeson v. Brown, 63-554; State v. Bell, 61-76; Hinton v. Hinton, 61-410; Cooke v. Cooke, 61-583; Parker v. Shannonhouse, 61-209; Barnes v. Barnes, 53-366; State v. Bond, 49-9; Phillips v. Cameron, 48-391; Salter v. Bryan, 26-494; Taylor v. Harrison, 13-374; Oats v. Darden, 5-500.

SEC. 33. Slavery and involuntary servitude, otherwise than for crime, whereof the parties shall have been duly convicted, shall be and are hereby forever prohibited within the State.

Slavery prohibited.

Const. 1868.

State v. Hairston, 63-451.

SEC. 34. The limits and boundaries of the State shall be and remain as they now are.

State boundaries.

Const. 1868; Const. 1776, Decl. Rights, s. 25.

SEC. 35. All courts shall be open; and every person for an injury done him in his lands, goods, person or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial or delay.

Courts shall be open.

Const. 1868.

Oshorn v. Leach, 135-628; Jones v. Comrs., 130-461; Driller Co. v. Worth, 118-746; Dunn v. Underwood, 116-526; Hewlett v. Nutt, 79-263.

SEC. 36. No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law.

Soldiers in time of peace.

Const. 1868.

SEC. 37. This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people.

Other rights of the people.

Const. 1868.

State v. Williams, 146-618; Daniels v. Homer, 139-237; Thrift v. Elizabeth City, 122-38; Railroad v. Holden, 63-410; Nichols v. McKee, 68-430; State v. Keith, 63-144; Railroad v. Reid, 64-155.

ARTICLE II

LEGISLATIVE DEPARTMENT

Two branches.

SECTION 1. The legislative authority shall be vested in two distinct branches, both dependent on the people, to wit, a Senate and House of Representatives.

Const. 1868; Const. 1776, s. 1.

Wilson v. Jordan, 124-719; Comrs. v. Call, 123-323.

Time of assembling.

SEC. 2. The Senate and House of Representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present.

Const. 1868; 1872-3, c. 82; Convention 1875; Const. 1776, ss. 4, 46; Convention 1835, art. 1, s. 4, cl. 7.

Herring v. Pugh, 126-862.

Number of senators.

SEC. 3. The Senate shall be composed of fifty Senators, biennially chosen by ballot.

Const. 1868; Convention 1835, art. 1, s. 1, cl. 1.

Regulations in relation to districting the State for senators.

SEC. 4. The Senate districts shall be so altered by the General Assembly, at the first session after the return of every enumeration by order of Congress, that each Senate district shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a Senate district, unless such county shall be equitably entitled to two or more Senators.

Const. 1868; 1872-3, c. 81.

Regulations in relation to apportionment of representatives.

SEC. 5. The House of Representatives shall be composed of one hundred and twenty representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one Representative in the House of Representatives, although it may not contain the requisite ratio of representation; this apportionment shall be made by the General Assembly at the respective times and periods when the districts for the Senate are hereinbefore directed to be laid off.

Const. 1868; 1872-3, c. 82; Convention 1835, art. 1, s. 1, cls. 2, 3.

Comrs. v. Ballard, 69-18; Mills v. Williams, 33-563.

Ratio of representation.

SEC. 6. In making the apportionment in the House of Representatives, the ratio of representation shall be ascertained by dividing the amount of the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the number of the

population of the State, aliens and Indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.

Const. 1868; Convention 1835, art. 1, s. 1, cl. 4.

Moffitt v. Asheville, 103-237; Comrs. v. Ballard, 69-18.

SEC. 7. Each member of the Senate shall not be less than twenty-five years of age, shall have resided in this State as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

Const. 1868.

Qualifications
for senators.

SEC. 8. Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

Const. 1868.

Qualifications for
representatives.

SEC. 9. In the election of all officers, whose appointment shall be conferred upon the General Assembly by the Constitution, the vote shall be *viva voce*.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 1.

Cherry v. Burns, 124-766; Stanford v. Ellington, 117-161.

Election of offi-
cers.

SEC. 10. The General Assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 3.

Cooke v. Cooke, 164-272; In re Boyett, 136-415; Ladd v. Ladd, 121-118; Baity v. Cranfill, 91-293.

Powers in rela-
tion to divorce
and alimony.

SEC. 11. The General Assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 4.

Private laws in
relation to names
of persons, etc.

SEC. 12. The General Assembly shall not pass any private law, unless it shall be made to appear that thirty days notice of application to pass such a law shall have been given, under such direction and in such manner as shall be provided by law.

Const. 1868; Convention 1835, art. 1, s. 1, cl. 5.

Power Co. v. Power Co., 175-668; Cox v. Comrs., 146-584; Bray v. Williams, 137-390; Comrs. v. Coke, 116-235; Gatlin v. Tarboro, 78-119; Broadnax v. Comrs., 64-244.

Thirty days
notice shall be
given anterior to
passage of
private laws.

SEC. 13. If vacancies shall occur in the General Assembly by death, resignation or otherwise, writs of election shall be issued by the Governor under such regulations as may be prescribed by law.

Const. 1868; Convention 1835, art. 1, s. 4, cl. 6.

Vacancies.

Revenue.

SEC. 14. No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each House respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

Const. 1868.

Road Com. v. Comrs., 178-61; Guire v. Comrs., 177-516; Wagstaff v. Highway Com., 177-354; Woodall v. Highway Com., 176-377; Wagstaff v. Highway Com., 174-377; Claywell v. Comrs., 173-657; Brown v. Comrs., 173-598; Cottrell v. Lenoir, 173-138; Hargrave v. Comrs., 168-626; Gregg v. Comrs., 162-479; Pritchard v. Comrs., 160-476, 159-636; Russell v. Troy, 159-366; Comrs. v. Comrs., 157-515; Comrs. v. Bank, 152-387; Tyson v. Salisbury, 151-468; Bank v. Lacy, 151-3; Battle v. Lacy, 150-573; Wittkowsky v. Comrs., 150-90; Lutterloh v. Fayetteville, 149-65; Cox v. Comrs., 146-584; Improvement Co. v. Comrs., 146-353; Comrs. v. Trust Co., 143-110; Fortune v. Comrs., 140-329; Comrs. v. Stafford, 138-453; Bray v. Williams, 137-390; Graves v. Comrs., 135-49; Brown v. Stewart, 134-357; Wilson v. Markley, 133-616; Debnam v. Chitty, 131-657; Hooker v. Greenville, 130-293; Cotton Mills v. Waxhaw, 130-293; Armstrong v. Stedman, 130-219; Comrs. v. DeRossett, 129-275; Black v. Comrs., 129-122; Glenn v. Wray, 126-730; Edgerton v. Water Co., 126-96; Smathers v. Comrs., 125-480; Slocumb v. Fayetteville, 125-362; Comrs. v. Payne, 123-486; 123-432; McGuire v. Williams, 123-349; Comrs. v. Call, 123-308; Charlotte v. Shepard, 122-602; Robinson v. Goldsboro, 122-211; Rodman v. Washington, 122-39; Mayo v. Comrs., 122-5; Comrs. v. Snuggs, 121-394; Bank v. Comrs., 119-214; Bank v. Comrs., 116-339; Jones v. Comrs., 107-265; Wood v. Oxford, 97-227; Galloway v. Jenkins, 63-147.

Entails.

SEC. 15. The General Assembly shall regulate entails in such a manner as to prevent perpetuities.

Const. 1868; Const. 1776, s. 43.

Journals.

SEC. 16. Each House shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly.

Const. 1868; Const. 1776, s. 46.

Wilson v. Markley, 133-616; Carr v. Coke, 116-234.

Protest.

SEC. 17. Any member of either House may dissent from and protest against any act or resolve which he may think injurious to the public, or any individual, and have the reason of his dissent entered on the journal.

Const. 1868; Const. 1776, s. 45.

Officers of the House.

SEC. 18. The House of Representatives shall choose their own Speaker and other officers.

Const. 1868; Const. 1776, s. 10.

Nichols v. McKee, 68-432.

President of the Senate.

SEC. 19. The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided.

Const. 1868.

SEC. 20. The Senate shall choose its other officers and also a Speaker (*pro tempore*) in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor.

Other senatorial officers.

Const. 1868; Const. 1776, s. 10.
Nichols v. McKee, 68-432.

SEC. 21. The style of the acts shall be: "The General Assembly of North Carolina do enact."

Style of the acts.

Const. 1868.
State v. Patterson, 98-664.

SEC. 22. Each House shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day or other place.

Powers of the General Assembly.

Const. 1868; Const. 1776, s. 10.
State v. Pharr, 179-699.

SEC. 23. All bills and resolutions of a legislative nature shall be read three times in each House before they pass into laws, and shall be signed by the presiding officers of both Houses.

Bills and resolutions to be read three times, etc.

Const. 1868; Const. 1776, s. 11.
State v. Patterson, 134-620; Wilson v. Markley, 133-616; Cotton Mills v. Waxhaw, 130-293; Smathers v. Comrs., 125-486; Comrs. v. Snuggs, 121-400; Russell v. Ayer, 120-211; Bank v. Comrs., 119-222; Cook v. Mears, 116-592; Carr v. Coke, 116-234; Scarborough v. Robinson, 81-409.

SEC. 24. Each member of the General Assembly, before taking his seat, shall take an oath or affirmation that he will support the Constitution and the laws of the United States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives.

Oath of members.

Const. 1868; Const. 1776, s. 12.

SEC. 25. The terms of office for Senators and members of the House of Representatives shall commence at the time of their election.

Terms of office.

Const. 1868; Convention 1875.
Aderholt v. McKee, 65-259.

SEC. 26. Upon motion made and seconded in either House by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.

Yeas and nays.

Const. 1868.

SEC. 27. The election for members of the General Assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the General Assembly may change the time of holding the elections.

Election for members of the General Assembly.

Const. 1868; Convention 1875.
Aderholt v. McKee, 65-259; Loftin v. Sowers, 65-251.

Pay of members and officers of the General Assembly.

SEC. 28. The members of the General Assembly for the term for which they have been elected shall receive as a compensation for their services the sum of four dollars per day for each day of their session, for a period not exceeding sixty days; and should they remain longer in session they shall serve without compensation. They shall also be entitled to receive ten cents per mile, both while coming to the seat of government and while returning home, the said distance to be computed by the nearest line or route of public travel. The compensation of the presiding officers of the two Houses shall be six dollars per day and mileage. Should an extra session of the General Assembly be called, the members and presiding officers shall receive a like rate of compensation for a period not exceeding twenty days.

Extra session.

Convention 1875.

Kendall v. Stafford, 178-461; Bank v. Worth, 117-153.

Limitations upon power of General Assembly to enact private or special legislation.

SEC. 29. The General Assembly shall not pass any local, private, or special act or resolution relating to the establishment of courts inferior to the Superior Court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns and townships, authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to nonnavigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; nor shall the General Assembly enact any such local, private or special act by the partial repeal of a general law, but the General Assembly may at any time repeal local, private, or special laws enacted by it. Any local, private or special act or resolution passed in violation of the provisions of this section shall be void. The General Assembly shall have power to pass general laws regulating matters set out in this section.

1915, c. 99. In effect Jan. 10, 1917. See Reade v. Durham, 173-668; Mills v. Comrs., 175-215.

Davis v. Lenoir County, 178-668; Comrs. v. Pruden, 178-394; Comrs. v. Trust Co., 178-170; Martin County v. Trust Co., 178-26; Parvin v. Comrs., 177-508; Mills v. Comrs., 175-215; Highway Com. v. Malone, 173-685; Richardson v. Comrs., 173-685; Rankin v. Gaston County, 173-683; Reade v. Durham, 173-668; Brown v. Comrs., 173-598.

ARTICLE III

EXECUTIVE DEPARTMENT

SECTION 1. The Executive Department shall consist of a Governor, in whom shall be vested the supreme executive power of the State, a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General, who shall be elected for a term of four years by the qualified electors of the State, at the same time and places and in the same manner as members of the General Assembly are elected. Their term of office shall commence on the first day of January next after their election, and continue until their successors are elected and qualified: *Provided*, that the officers first elected shall assume the duties of their office ten days after the approval of this Constitution by the Congress of the United States, and shall hold their offices four years from and after the first day of January.

Officers of the Executive Department.

Terms of office.

Const. 1868; Convention 1835, art. II, s. 1.

Wilson v. Jordan, 124-719; Rhyne v. Lipscombe, 122-652; Caldwell v. Wilson, 121-476; Winslow v. Morton, 118-490; Battle v. McIver, 68-467; Howerton v. Tate, 68-546.

SEC. 2. No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or President of the Senate.

Qualifications of Governor and Lieutenant-Governor.

Const. 1868; Const. 1776, s. 15.

SEC. 3. The return of every election for officers of the Executive Department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Speaker of the House of Representatives, who shall open and publish the same in the presence of a majority of the members of both Houses of the General Assembly. The persons having the highest number of votes respectively shall be declared duly elected; but if two or more be equal and highest in votes for the same office, then one of them shall be chosen by joint ballot of both Houses of the General Assembly. Contested elections shall be determined by a joint ballot of both Houses of the General Assembly in such manner as shall be prescribed by law.

Returns of elections.

Const. 1868; Convention 1835, art. II, ss. 3, 4.

Winslow v. Morton, 118-486; O'Hara v. Powell, 80-108.

SEC. 4. The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any Justice of the Supreme Court, take an oath or affirmation that he will support the Constitution

Oath of office for Governor.

and laws of the United States, and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor, to which he has been elected.

Const. 1868; Convention 1835, art. II, s. 5.

Duties of Governor.

SEC. 5. The Governor shall reside at the seat of government of this State, and he shall, from time to time, give the General Assembly information of the affairs of the State, and recommend to their consideration such measures as he shall deem expedient.

Const. 1868.

Reprieves, commutations and pardons.

SEC. 6. The Governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially communicate to the General Assembly each case of reprieve, commutation or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon or reprieve, and the reasons therefor.

Const. 1868; Const. 1776, s. 19.

In re Williams, 149-436; State v. Bowman, 145-452; Herring v. Pugh, 126-862; In re McMahon, 125-40; State v. Mathis, 109-815; State v. Cardwell, 95-643; State v. Alexander, 76-231; State v. Mooney, 74-98; State v. Blalock, 61-242.

Annual reports from officers of Executive Department and of public institutions.

SEC. 7. The officers of the Executive Department and of the public institutions of the State shall, at least five days previous to each regular session of the General Assembly, severally report to the Governor, who shall transmit such reports with his message to the General Assembly; and the Governor may, at any time, require information in writing from the officers in the Executive Department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

Const. 1868.

Arendell v. Worth, 125-122; Welker v. Bledsoe, 68-463; Nichols v. McKee, 68-435.

Commander-in-chief.

SEC. 8. The Governor shall be commander-in-chief of the militia of the State, except when they shall be called into the service of the United States.

Const. 1868; Const. 1776, s. 18.

Winslow v. Morton, 118-486.

Extra sessions of General Assembly.

SEC. 9. The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Const. 1868.

SEC. 10. The Governor shall nominate and, by and with the advice and consent of a majority of the Senators-elect, appoint all officers whose offices are established by this Constitution and whose appointments are not otherwise provided for.

Const. 1868; Convention 1875.

Salisbury v. Croom, 167-223; State v. Baskerville, 141-811; Day's Case, 124-366; Ewart v. Jones, 116-570; University v. McIver, 72-76; Cloud v. Wilson, 72-155; Battle v. McIver, 68-467; Nichols v. McKee, 68-429; Howerton v. Tate, 68-546; Rogers v. McGowan, 68-520; Badger v. Johnson, 68-471; Welker v. Bledsoe, 68-457; Clark v. Stanley, 66-59; State v. Pender, 66-317; Railroad v. Holden, 63-410.

SEC. 11. The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Const. 1868.

Duties of the Lieutenant-Governor.

SEC. 12. In case of the impeachment of the Governor, his failure to qualify, his absence from the State, his inability to discharge the duties of his office, or in case the office of Governor shall in any wise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-Governor until the disability shall cease or a new Governor shall be elected and qualified. In every case in which the Lieutenant-Governor shall be unable to preside over the Senate, the Senators shall elect one of their own number President of their body; and the powers, duties and emoluments of the office of Governor shall devolve upon him whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President of the Senate to administer the government, the Secretary of State shall convene the Senate, that they may elect such President.

Const. 1868.

Rodwell v. Rowland, 137-626; Caldwell v. Wilson, 121-476.

In case of impeachment of Governor, or vacancy caused by death or resignation.

SEC. 13. The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the

Duties of other executive officers.

remainder of the unexpired term fixed in the first section of this article.

Const. 1868.

Rodwell v. Rowland, 137-626; Sneed v. Bullock, 80-135; Cloud v. Wilson, 72-163; Clark v. Stanley, 66-59; Nichols v. McKee, 68-429; Battle v. McIver, 68-467; Boner v. Adams, 65-639.

Council of State.

SEC. 14. The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute, *ex officio*, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum. Their advice and proceedings in this capacity shall be entered in a journal to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, *ex officio*, the legal adviser of the Executive Department.

Const. 1868; Const. 1776, s. 16.

Compensation of executive officers.

SEC. 15. The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Const. 1868.

Seal of State.

SEC. 16. There shall be a seal of the State, which shall be kept by the Governor, and used by him as occasion may require, and shall be called "The Great Seal of the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," signed by the Governor and countersigned by the Secretary of State.

Const. 1868; Const. 1776, ss. 17, 36.

Howell v. Hurley, 170-798; Richards v. Lumber Co., 158-54.

Department of Agriculture, Immigration and Statistics.

SEC. 17. The General Assembly shall establish a Department of Agriculture, Immigration and Statistics, under such regulations as may best promote the agricultural interests of the State, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

Const. 1868; Convention 1875.

Cunningham v. Sprinkle, 124-638; Chemical Co. v. Board of Agriculture, 111-136.

ARTICLE IV

JUDICIAL DEPARTMENT

Abolishes the distinction between actions at law and suits in equity.

SECTION 1. The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement or protection of private rights or the redress

of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the fact at issue tried by order of court before a jury.

Feigned issues abolished.

Const. 1868.

Tillotson v. Currin, 176-479; Jerome v. Setzer, 175-391; Hardware Co. v. Lewis, 173-290; Makuen v. Elder, 170-510; Fowle v. McLean, 168-537; Wilson v. Ins. Co., 155-173; Hauser v. Morrison, 146-248; Levin v. Gladstein, 142-484; Turner v. McKee, 137-259; Stanton v. Webb, 137-38; Boles v. Caudle, 133-528; Parker v. Express Co., 132-131; Harrison v. Hargrove, 116-418; Peebles v. Gay, 115-41; Moore v. Beaman, 112-560; Hood v. Sudderth, 111-219; Markham v. Markham, 110-356; Conley v. R. R., 109-692; Vegehan v. Smith, 95-254; Lumber Co. v. Wallace, 93-25; Blake v. Askew, 76-326; Abrams v. Cureton, 74-526; Bitting v. Thaxton, 72-541; Tidline v. Hickerson, 72-421; Belmont v. Reilly, 71-262; Froelich v. Express Co., 67-4; Harkey v. Houston, 65-137; Tate v. Powe, 64-647; State v. McIntosh, 64-607; Mitchell v. Henderson, 63-640; State v. Baker, 63-276.

See, also, under C. S., section 399.

SEC. 2. The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts, Courts of Justices of the Peace, and such other courts inferior to the Supreme Court as may be established by law.

Division of judicial powers.

Const. 1868; Convention 1875.

State v. Burnett, 179-735; State v. Collins, 151-648; Hauser v. Morrison, 146-248; Ex parte McCown, 139-105; State v. Lytle, 138-741; State v. Baskerville, 141-813; Mott v. Comrs., 126-869; State v. Gallop, 126-983; Rhyne v. Lipscombe, 122-650; Caldwell v. Wilson, 121-476; McDonald v. Morrow, 119-670; Ewart v. Jones, 116-572; Express Co. v. R. R., 111-463; Wool v. Saunders, 108-739; State v. Weddington, 103-364; State v. Speaks, 95-689; State v. Spurtin, 80-363; State v. Cherry, 72-123; State v. Ketchey, 70-621; State v. Davis, 69-495; Rowark v. Gaston, 67-292; Froelich v. Express Co., 67-1; State v. Pender, 66-313; Wilmington v. Davis, 63-583; Edenton v. Wool, 65-379; Washington v. Hammons, 76-34; State v. Threadgill, 76-17; State v. Baker, 63-278; McAadoo v. Benbow, 63-461.

SEC. 3. The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law.

Trial court of impeachment.

Const. 1868; Convention 1835, art. III, s. 1, cls. 2, 3.

Caldwell v. Wilson, 121-476.

SEC. 4. The House of Representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor is impeached, the Chief Justice shall preside.

Impeachment.

Const. 1868; Convention 1835, art. III, s. 1, cl. 3.

SEC. 5. Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Treason against the State.

Const. 1868. See Const. U. S., art. III, s. 3.

Supreme court justices.

SEC. 6. The Supreme Court shall consist of a Chief Justice and four Associate Justices.

Const. 1868; Convention 1875; 1887, c. 212.

Terms of the supreme court.

SEC. 7. The terms of the Supreme Court shall be held in the city of Raleigh, as now, until otherwise provided by the General Assembly.

Const. 1868; Convention 1875.

State v. Marsh, 134-197.

Jurisdiction of supreme court.

SEC. 8. The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Convention 1875. See Const. 1868, art. IV, s. 10.

R. R. v. Cherokee County, 177-86; Taylor v. Johnson, 171-84; State v. Tripp, 168-150; State v. Lee, 166-250; Page v. Page, 166-90; In re Wiggins, 165-457; Mott v. R. R., 164-367; Johnson v. R. R., 163-431; Pender v. Ins. Co., 163-98; Overman v. Lanier, 156-537; State v. Webb, 155-426; In re Holley, 154-163; Harvey v. R. R., 153-567; Stokes v. Cogdell, 153-181; In re Applicants for License, 143-1; Hollingsworth v. Skelding, 142-256; Slocumb v. Construction Co., 142-354; State v. Lilliston, 141-867; Brown v. Power Co., 140-348; Barker v. R. R., 137-222; State v. Marsh, 134-185; Mott v. Comrs., 126-869; Wilson v. Jordan, 124-719; State v. Hinson, 123-757; Harkins v. Cathey, 119-658; McDonald v. Morrow, 119-670; Carr v. Coke, 116-242; State v. Whitaker, 114-818; Express Co. v. R. R., 111-463; State v. Herndon, 107-934; Farrar v. Staton, 101-78; Rencher v. Anderson, 93-105; Railroad v. Warren, 92-620; Coates v. Wilkes, 92-381; Murrill v. Murrill, 90-120; Worthy v. Shields, 90-192; Young v. Rollins, 90-125; Wessel v. Rathjohn, 89-377; McMillan v. Baker, 85-291; Greensboro v. Scott, 84-184; Shields v. Whitaker, 82-516; Simmons v. Foscue, 81-86; Jones v. Boyd, 80-258; State v. McGimsey, 80-383; Battle v. Mayo, 102-435; In re Schenck, 74-609; Keener v. Finger, 70-42; Long v. Holt, 68-53; Rush v. Steamboat Co., 68-74; Isler v. Brown, 67-175; State v. Jefferson, 66-309; Rogers v. Goodwin, 64-279; McKimmon v. Faulk, 63-279; Biggs ex parte, 64-202; Heilig v. Stokes, 63-612; Foushee v. Patterson, 67-453; Perry v. Shepherd, 78-85; Graham v. Skinner, 57-94.

See, also, C. S., section 1411.

Claims against the State.

SEC. 9. The Supreme Court shall have original jurisdiction to hear claims against the State, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the General Assembly for its action.

Const. 1868.

Miller v. State, 134-272; Moody v. State Prison, 128-14; White v. Auditor, 126-598; Printing Co. v. Hoey, 124-795; Railroad v. Dortch, 124-675; Pate v. R. R., 122-878; Garner v. Worth, 122-250; Blount v. Simmons, 119-51; Burton v. Furman, 115-171; Cowles v. State, 115-173; Baltzer v. State, 109-187, 104-270; Martin v. Worth, 91-45; Clodfelter v. State, 86-51; Bain v. State, 86-49; Horne v. State, 82-382, 84-362; Sinclair v. State, 69-47; Bayne v. Jenkins, 66-358; Bledsoe v. State, 64-392; Reynolds v. State, 64-460; Rand v. State, 65-194; Battle v. Thompson, 65-408; Boner v. Adams, 65-644.

Judicial districts for superior courts.

SEC. 10. The State shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a Superior Court in each county at least twice in each year, to

continue for such time in each county as may be prescribed by law. But the General Assembly may reduce or increase the number of districts.

Const. 1868; Convention 1875.

State v. Shuford, 128-588; Wilson v. Jordan, 124-705; Rhyne v. Lipscombe, 122-650; Ewart v. Jones, 116-578; State v. Spurtin, 80-363; State v. Taylor, 76-64; State v. Adair, 66-298.

SEC. 11. Every judge of the Superior Court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Governor may require any judge to hold one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said district; and the General Assembly may by general laws provide for the selection of special or emergency judges to hold the Superior Courts of any county or district, when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the Superior Courts, in the courts which they are so appointed to hold; and the General Assembly shall provide for their reasonable compensation.

Residence of judges, rotation in judicial districts, and special terms.

Power to provide for special or emergency judges.

Power and authority of emergency judges.

Compensation.

Const. 1868; Convention 1875; 1915, c. 99. Last part of section, providing for "special or emergency judges," took effect Jan. 10, 1917. See Reade v. Durham, 173-668.

Watson v. R. R., 152-215; State v. Shuford, 128-588; Mott v. Comrs., 126-866; Rhyne v. Lipscombe, 122-650; State v. Turner, 119-841; McDonald v. Morrow, 119-670; Delafield v. Stafford, 114-239; State v. Lewis, 107-967; State v. Speaks, 95-689; State v. Bowman, 80-437; State v. McGimsey, 80-377; State v. Munroe, 80-373; State v. Watson, 75-136; State v. Ketchey, 70-622; Howes v. Mauney, 66-222; State v. Adair, 66-298; Myers v. Hamilton, 65-568.

SEC. 12. The General Assembly shall have no power to deprive the Judicial Department of any power or jurisdiction which rightfully pertains to it as a coördinate department of the Government; but the General Assembly shall allot and distribute that portion of this power and jurisdiction which does not pertain to the Supreme Court among the other courts prescribed in this Constitution or which may be established by law, in such manner as it may deem best; provide also a proper system of appeals, and regulate by law, when necessary, the methods of proceeding in the exercise of their powers of all the courts below the Supreme Court, so far as the same may be done without conflict with other provisions of this Constitution.

Jurisdiction of courts inferior to supreme court.

Convention 1875.

State v. Little, 175-743; Cole v. Sanders, 174-112; Jones v. Brinkley, 174-23; Corp. Com. v. R. R., 170-560; Oil Co. v. Grocery Co., 169-521; State v. Brown, 159-467; State v. Collins, 151-648; State v. Shine, 149-480; Lee v. Beard, 146-361; Duckworth v. Mull, 143-469; In re Applicants for License, 143-1; State v. Baskerville, 141-813; Settle v. Settle, 141-

564; Corp. Com. v. R. R., 139-126; Ex parte McCown, 139-105; State v. Lytle, 138-741; State v. Lew, 133-666; Brinkley v. Smith, 130-225; In re Gorham, 129-490; State v. Brown, 127-564; Mott v. Comrs., 126-868; State v. Davis, 126-1007; State v. Battle, 126-1036; McCall v. Webb, 125-243; Wilson v. Jordan, 124-690; State v. Ray, 122-1098; Pate v. R. R., 122-877; Tate v. Comrs., 122-661; Rhyne v. Lipscombe, 122-650; Malloy v. Fayetteville, 122-480; Caldwell v. Wilson, 121-477; McDonald v. Morrow, 119-670; Springer v. Shavender, 118-42; Ewart v. Jones, 116-575; Express Co. v. R. R., 111-463; State v. Flowers, 109-841; In re Deaton, 105-62; State v. Moore, 104-751; Walker v. Scott, 102-487; State v. Powell, 97-417; Bynum v. Powe, 97-374; Freight Discrimination Cases, 95-435; Rencher v. Anderson, 93-105; Murrill v. Murrill, 90-120; Cheek v. Watson, 90-302; In re Oldham, 89-23; Simpson v. Jones, 82-324; State v. Munroe, 80-373; State v. Spurtin, 80-362; Walton v. Walton, 80-26; Bratton v. Davidson, 79-423; Washington v. Hammond, 76-35; State v. Upchurch, 72-33; State v. Burk, 73-266; Bryan v. Rousseau, 71-194; Credle v. Gillis, 65-192; Wilmington v. Davis, 63-582; Donaldson v. Waldrop, 63-507.

In case of waiver
of trial by jury.

SEC. 13. In all issues of fact, joined in any court, the parties may waive the right to have the same determined by a jury, in which case the finding of the judge upon the facts shall have the force and effect of a verdict by a jury.

Const. 1868.

Lumber Co. v. Lumber Co., 137-439; Wilson v. Featherstone, 120-447; Taylor v. Smith, 118-127; Driller Co. v. Worth, 117-518; Nissen v. Mining Co., 104-309; Battle v. Mayo, 102-434; Pasour v. Lineberger, 90-159; Keener v. Finger, 70-42; Armfield v. Brown, 70-29.

See, also, C. S., sections 568, 1502.

Special courts in
cities.

SEC. 14. The General Assembly shall provide for the establishment of special courts, for the trial of misdemeanors, in cities and towns where the same may be necessary.

Const. 1868.

Oil Co. v. Grocery Co., 169-521; State v. Brown, 159-467; State v. Doster, 157-634; State v. Collins, 151-648; State v. Baskerville, 141-811; State v. Lytle, 138-741; Mott v. Comrs., 126-878; State v. Higgs, 126-1019; State v. Powell, 97-417; Washington v. Hammond, 76-34; State v. Ketchey, 70-622; State v. Pender, 66-318; State v. Walker, 65-462; Edenton v. Wool, 65-381; Wilmington v. Davis, 63-583.

Clerk of supreme
court.

SEC. 15. The clerk of the Supreme Court shall be appointed by the court, and shall hold his office for eight years.

Const. 1868.

Election of supe-
rior court clerk.

SEC. 16. A clerk of the Superior Court for each county shall be elected by the qualified voters thereof, at the time and in the manner prescribed by law for the election of members of the General Assembly.

Const. 1868.

Rodwell v. Rowland, 137-620; White v. Murray, 126-157; Clarke v. Carpenter, 81-311; University v. McIver, 72-85.

Term of office.

SEC. 17. Clerks of the Superior Courts shall hold their offices for four years.

Const. 1868.

Rodwell v. Rowland, 137-620.

Fees, salaries
and emoluments.

SEC. 18. The General Assembly shall prescribe and regulate the fees, salaries and emoluments of all officers provided for in this article; but the salaries of the judges shall not be diminished during their continuance in office.

Const. 1868; Convention 1835, art. III, s. 2.

In re taxation of judges' salaries, 131-692; Mott v. Comrs., 126-869; In re Walker, 82-94; Buxton v. Comrs., 82-91; Bunting v. Gales, 77-451; King v. Hunter, 65-603.

SEC. 19. The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be in force until lawfully altered.

What laws are and shall be in force.

Const. 1868.

State v. Baskerville, 141-811; Mott v. Comrs., 126-878; Ewart v. Jones, 116-577; State v. King, 69-422; State v. Hairston, 63-452; State v. Baker, 63-278; State v. Colbert, 75-368; Boyle v. New Berne, 64-664; State v. Underwood, 63-98; State v. Jarvis, 63-556.

SEC. 20. Actions at law and suits in equity pending when this Constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before, and pending at the adoption by the General Assembly of the rules of practice and procedure herein provided for, shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc

Const. 1868.

Lash v. Thomas, 86-316; Patton v. Shipman, 81-349; Sharpe v. Williams, 76-91; Baldwin v. York, 71-466; Green v. Moore, 66-425; Johnson v. Sedberry, 65-1; Foard v. Alexander, 64-71; Teague v. Jones, 63-91; Gaither v. Gibson, 63-93.

SEC. 21. The Justices of the Supreme Court shall be elected by the qualified voters of the State, as is provided for the election of members of the General Assembly. They shall hold their offices for eight years. The judges of the Superior Courts, elected at the first election under this amendment, shall be elected in like manner as is provided for Justices of the Supreme Court, and shall hold their offices for eight years. The General Assembly may, from time to time, provide by law that the judges of the Superior Courts, chosen at succeeding elections, instead of being elected by the voters of the whole State, as is herein provided for, shall be elected by the voters of their respective districts.

Justices supreme court, election of.

Const. 1868; Convention 1875.

Rodwell v. Rowland, 137-626; Tate v. Comrs., 122-663; Appendix, 114-927; Hargrove v. Hilliard, 72-169; Cloud v. Wilson, 72-155; University v. McIver, 72-76; Loftin v. Sowers, 65-251.

SEC. 22. The Superior Courts shall be at all times open for the transaction of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

Transaction of business in the superior court.

Const. 1868.

Mott v. Comrs., 126-869; Delafield v. Construction Co., 115-21; Bynum v. Powe, 97-374; Comrs. v. Cook, 86-19; Harrell v. Peebles, 79-26; Hervey v. Edmunds, 68-243; Hunt v. Sneed, 64-180; Green v. Moore, 66-426; McAdoo v. Benbow, 63-463; Foard v. Alexander, 64-69.

SEC. 23. A solicitor shall be elected for each judicial district, by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State, in all criminal actions in the Superior Courts, and advise the officers of justice in his district.

Solicitors for each judicial district.

Const. 1868.

Rodwell v. Rowland, 137-626; Wilson v. Jordan, 124-690; Tate v. Comrs., 122-663.

Sheriffs and
coroners.

SEC. 24. In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the General Assembly, and shall hold their offices for two years. In each township there shall be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term.

Const. 1868; Const. 1776, s. 38.

Rodwell v. Rowland, 137-620; Rhyne v. Lipscombe, 122-650; State v. Sigman, 106-730; King v. McLure, 84-153; Worley v. Smith, 81-307; Wittkowsky v. Wasson, 69-38.

Vacancies

SEC. 25. All vacancies occurring in the offices provided for by this article of the Constitution shall be filled by the appointment of the Governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the General Assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Const. 1868; Convention 1875.

State v. Baskerville, 141-811; Rodwell v. Rowland, 137-620; Ewart v. Jones, 116-570; Appendix, 114-927; State v. Lewis, 107-976; Gilmer v. Holton, 98-26; King v. McLure, 84-153; Worley v. Smith, 81-307; Buchanan v. Comrs., 80-126; Hargrove v. Hilliard, 72-169; Cloud v. Wilson, 72-155; Nichols v. McKee, 68-429.

Terms of office of
first officers un-
der this article.

SEC. 26. The officers elected at the first election held under this Constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the General Assembly. But their terms shall begin upon the approval of this Constitution by the Congress of the United States.

Const. 1868.

Opinion of Judges, 114-925; Aderholt v. McKee, 65-258; Loftin v. Sowers, 65-254.

Jurisdiction of
justices of the
peace.

SEC. 27. The several justices of the peace shall have jurisdiction, under such regulations as the General Assembly shall prescribe, of civil actions, founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the General Assembly may give to justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact shall be joined before a justice, on demand of either party

thereto he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the Superior Court from the same. In all cases of a criminal nature the party against whom the judgment is given may appeal to the Superior Court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings and file the same with the clerk of the Superior Court for his county.

Const. 1868; Convention 1875.

Comrs. v. Sparks, 179-581; Jerome v. Setzer, 175-391; Oil Co. v. Grocery Co., 169-521; State v. Doster, 157-634; Wilson v. Ins. Co., 155-173; Riddle v. Milling Co., 150-689; Hauser v. Morrison, 146-248; State v. Bossee, 145-579; Duckworth v. Mull, 143-461; Brown v. Southerland, 142-614; State v. Baskerville, 141-811; State v. Lytle, 138-745; State v. Moore, 136-582; State v. Giles, 134-735, overruling State v. Ostwalt, 118-1209; Knight v. Taylor, 131-85; Cowell v. Gregory, 130-85; State v. Davis, 129-570; Mott v. Comrs., 126-869; State v. White, 125-674; State v. Ray, 122-1098; Rhyne v. Lipscombe, 122-650; Malloy v. Fayetteville, 122-480; State v. Addington, 121-540; McDonald v. Morrow, 119-674; Harkins v. Cathey, 119-665; State v. Nelson, 119-801; State v. Ivie, 118-1230; Alexander v. Gibbon, 118-805; Gambling v. Dicke, 118-986; State v. Wynne, 116-985; Williams v. Bowling, 111-295; Martin v. Goode, 111-289; Slocumb v. Shingle Co., 110-24; State v. Biggers, 108-762; Henderson v. Davis, 106-91; Durham v. Wilson, 104-598; Peck v. Culberson, 104-428; State v. Powell, 97-417, 86-640; Montague v. Mial, 89-137; Allen v. Jackson, 86-321; Morris v. Saunders, 85-140; Katzenstein v. R. R., 84-694; Boing v. R. R., 87-360; Hannah v. R. R., 87-351; Lutz v. Thompson, 87-334; Love v. Rhyne, 86-576; McLane v. Layton, 76-571; McAdoo v. Callum, 86-419; Allen v. Jackson, 86-321; Coggins v. Harrell, 86-317; Brickell v. Bell, 84-85; Fisher v. Webb, 84-14; State v. Dudley, 83-661; State v. Jones, 83-659; Derr v. Stubbs, 83-559; State v. Moore, 82-659; Dalton v. Webster, 82-282; Murphy v. McNeill, 82-221; McDonald v. Cannon, 82-247; State v. Edney, 80-360; Evans v. Williamson, 79-86; State v. Styles, 76-156; Heyer v. Beatty, 76-29; State v. Threadgill, 76-18; Nance v. R. R., 76-9; Pullen v. Green, 75-218; Hinton v. Davis, 75-18; Forsyth v. Bullock, 74-137; Hendrick v. Mayfield, 74-626; State v. Buck, 73-631; State v. Bailey, 73-70; Latham v. Rollins, 72-455; State v. Quick, 72-244; State v. Presly, 72-205; State v. Upchurch, 72-148; State v. Cherry, 72-123; State v. Perry, 71-523; Templeton v. Summers, 71-270; State v. Vermington, 71-263; Bryan v. Rousseau, 71-194; Bullinger v. Marshall, 71-520; Railroad v. Sharpe, 70-510; State v. Heidelberg, 70-496; State v. Yarborough, 70-250; Pell v. Porter, 69-140; Caldwell v. Beatty, 69-364; Davis v. Baker, 67-388; Froelich v. Express Co., 67-1; State v. Pendleton, 65-618; State v. Deaton, 65-497; Edenton v. Wool, 65-379; Hedgecock v. Davis, 64-650; State v. Johnson, 64-581; Wilmington v. Davis, 63-584; Winslow v. Weith, 66-432; Dulin v. Howard, 66-433; Froneburger v. Lee, 66-333; State v. Pender, 66-313; Credle v. Gibbs, 65-192; Rives v. Guthrie, 46-84.

See, also, C. S., sections 1473, 1474, 1481.

SEC. 28. When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the Superior Court for the county shall appoint to fill the vacancy for the unexpired term.

Vacancies in
office of justices

Const. 1868.

Rodwell v. Rowland, 137-628; Gilmer v. Holton, 98-26; Cloud v. Wilson, 72-155.

SEC. 29. In case the office of clerk of a Superior Court for a county shall become vacant otherwise than by the expiration of the term, and in case of a failure by the people to elect, the judge of the Superior Court for the county shall appoint to fill the vacancy until an election can be regularly held.

Vacancies in
office of superior
court clerk.

Const. 1868.

Rodwell v. Rowland, 137-628; White v. Murray, 126-157; Williams v. Bowling, 111-295; Martin v. Goode, 111-289.

Officers of other courts inferior to supreme court.

SEC. 30. In case the General Assembly shall establish other courts inferior to the Supreme Court, the presiding officers and clerks thereof shall be elected in such manner as the General Assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

Convention 1875.

White v. Murray, 126-157; Ewart v. Jones, 116-572; State v. Weddington, 103-364.

Removal of judges of the various courts for inability.

SEC. 31. Any judge of the Supreme Court or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both Houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon.

Convention 1875. See Convention 1835, art. III, s. 2, cl. 1.

Removal of clerks of the various courts for inability.

SEC. 32. Any clerk of the Supreme Court or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the clerk of the Supreme Court by the judges of said court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law, by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court as provided in other cases of appeals.

Convention 1875.

Amendments not to vacate existing offices.

SEC. 33. The amendments made to the Constitution of North Carolina by this Convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State and filled or held by virtue of any election or appointment under the said Constitution and the laws of the State made in pursuance thereof.

Convention 1875.

State v. Moore, 136-581; Appendix, 114-928.

ARTICLE V

REVENUE AND TAXATION

Capitation tax.

SECTION 1. The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said tax shall not exceed two dollars, and

cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity. Exemptions.

Davis v. Lenoir, 178-668; R. R. v. Comrs., 178-449; Guire v. Comrs., 177-516; Parvin v. Comrs., 177-508; Wagstaff v. Central Highway Com., 177-354; R. R. v. Cherokee County, 177-186; Hill v. Lenoir County, 176-572; Bennett v. Comrs., 173-625; Ingram v. Johnson, 172-676; Moore v. Comrs., 172-419; Hargrave v. Comrs., 168-627; Kitchen v. Wood, 154-565; Bd. of Education v. Comrs., 150-116; Perry v. Comrs., 148-521; R. R. v. Comrs., 148-248; R. R. v. Comrs., 148-220; Collie v. Comrs., 145-172; State v. Wheeler, 141-774; Pace v. Raleigh, 140-67; Bd. of Ed. v. Comrs., 137-313; Wingate v. Parker, 136-369; State v. Ballard, 122-1026; Comrs. v. Snugg, 121-409; Russell v. Ayer, 120-180; Williams v. Comrs., 119-520; Bd. of Ed. v. Comrs., 111-578, 107-112; Jones v. Comrs., 107-248; Redmond v. Comrs., 106-137; Parker v. Comrs., 104-168; Barksdale v. Comrs., 93-472; Cromartie v. Comrs., 87-139, 85-217; Clifton v. Wynne, 80-145; French v. Wilmington, 75-477; Griffin v. Comrs., 74-701; French v. Comrs., 74-692; Brown v. Comrs., 72-388; Mauney v. Comrs., 71-486; Brothers v. Comrs., 70-726; Street v. Comrs., 70-644; Johnson v. Comrs., 67-101; Sedberry v. Comrs., 66-486; University v. Holden, 63-410; R. R. v. Holden, 63-400; Gardner v. Hall, 61-21.

SEC. 2. The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

Application of proceeds of State and county capitation tax.

Const. 1868.

Wagstaff v. Central Highway Com., 177-354; Hill v. Lenoir County, 176-572; Moose v. Comrs., 172-419; Board of Ed. v. Comrs., 150-116; Perry v. Comrs., 148-521; R. R. v. Comrs., 148-248; Collie v. Comrs., 145-170; State v. Wheeler, 141-774; Crocker v. Moore, 140-432; Board of Ed. v. Comrs., 137-311; School Directors v. Comrs., 127-263; Bd. of Ed. v. Comrs., 113-379; Redmond v. Comrs., 106-137; Parker v. Comrs., 104-168; Durham v. Bostick, 72-353; Jacobs v. Smallwood, 63-112.

SEC. 3. Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and, also, all real and personal property according to its true value in money: *Provided*, notes, mortgages, and all other evidence of indebtedness given in good faith for the purchase price of a home, when said purchase price does not exceed three thousand dollars, and said notes, mortgages, and other evidence of indebtedness shall be made to run for not less than five nor more than twenty years, shall be exempt from taxation of every kind: *Provided*, that the interest carried by such notes and mortgages shall not exceed five and one-half per cent. The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to wit: for a married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

Taxation shall be by uniform rule and ad valorem.

Exemptions.

Const. 1868; 1917, c. 119, adding provisos 1 and 2, making limited exception for purchase price of homes.

Brown v. Jackson, 179-363; Motor Corp. v. Flynt, 178-399; Bickett v. Tax Com., 177-433; Smith v. Wilkins, 164-135; State v. Bullock, 161-223; Comrs. v. Webb, 160-594; Dalton v. Brown, 159-175; State v. Williams, 158-610; Guano Co. v. Biddle, 158-212; Pullen v. Corp. Com., 152-548; Wolfenden v. Comrs., 152-83; State v. Danenburg, 151-718; Land Co. v. Smith, 151-70; R. R. v. New Bern, 147-165; Lumber Co. v. Smith, 146-198; Collie v. Comrs., 145-170; State v. Wheeler, 141-773; In re Morris Estate, 138-259; State v. Roberson, 136-587; Plymouth v. Cooper, 135-1; Lacy v. Packing Co., 134-567; Jackson v. Comrs., 130-387; State v. Hunt, 129-686; State v. Carter, 129-560; State v. Irvin, 126-989; State v. Sharp, 125-631; Collins v. Pettitt, 124-727; State v. Ballard, 122-1026; Cobb v. Comrs., 122-307; Hilliard v. Asheville, 118-845; Schaul v. Charlotte, 118-733; Rosenbaum v. Newbern, 118-83; State v. Worth, 116-1007; Loan Assn. v. Comrs., 115-410; State v. Moore, 113-697; State v. Georgia Co., 112-34; Wiley v. Comrs., 111-400; Raleigh v. Peace, 110-38; State v. Wessel, 109-735; State v. Stevenson, 109-733; State v. French, 109-722; Jones v. Comrs., 107-257; Redmond v. Comrs., 106-137; Puit v. Comrs., 94-709; Holton v. Comrs., 93-430; Busbee v. Comrs., 93-143; Wilmington v. Macks, 86-91; Busbee v. Comrs., 93-143; Railroad v. Comrs., 91-454; Jones v. Arrington, 91-125; Cain v. Comrs., 86-8; Railroad v. Comrs., 84-504; Worth v. Comrs., 82-420; Worth v. Railroad, 89-301; Evans v. Comrs., 89-154; Belo v. Comrs., 82-415; Mowery v. Salisbury, 82-175; Hewlett v. Nutt, 79-263; Gatlin v. Tarboro, 78-119; Young v. Henderson, 76-420; Railroad v. Comrs., 75-477; French v. Wilmington, 75-477; Kyle v. Comrs., 75-445; Wilson v. Charlotte, 74-748; Rwy. Co. v. Wilmington, 72-73; R. R. v. Comrs., 72-10; Ruffin v. Comrs., 69-498; Lilly v. Comrs., 69-300; Pullen v. Comrs., 68-451; University v. Holden, 43-410.

Restrictions upon the increase of the public debt, except in certain contingencies.

SEC. 4. Until the bonds of the State shall be at par, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State, except to supply a casual deficit or for suppressing invasion or insurrection, unless it shall in the same bill levy a special tax to pay the interest annually. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this Constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

Const. 1868.

Comrs. v. State Treasurer, 174-141; Moran v. Comrs., 168-289; Comrs. v. Snuggs, 121-402; Mauney v. Comrs., 71-486; R. R. v. Jenkins, 65-173; University v. Holden, 63-410; Galloway v. R. R., 65-147.

Property exemptions from taxation.

SEC. 5. Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers, libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars.

Const. 1868; 1872-3, c. 83.

Wagstaff v. Central Highway Com., 177-354; Leary v. Comrs., 172-25; Southern Assembly v. Palmer, 166-75; Davis v. Salisbury, 161-56; Comrs. v. Webb, 160-594; Corp. Com. v. Construction Co., 160-582; Bd. of Ed. v. Comrs., 137-314; United Brethren v. Comrs., 115-489; Loan Assn. v. Comrs., 115-410; State v. Stevenson, 109-730; R. R. v. Comrs., 75-474, 84-504.

Taxes levied for counties.

SEC. 6. The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of

property, except when the county property tax is levied for a special purpose and with the special approval of the General Assembly, which may be done by special or general act: *Provided*, this limitation shall not apply to taxes levied for the maintenance of the public schools of the State for the term required by article nine, section three, of the Constitution: *Provided further*, the State tax shall not exceed five cents on the one hundred dollars value of property.

Comrs. v. Spitzer, 179-136.

SEC. 7. Every act of the General Assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.

Acts levying taxes shall state objects, etc.

Const. 1868.

Parker v. Comrs., 178-92; Bd. of Ed. v. Comrs., 137-311; McCless v. Meekins, 117-34; Parker v. Comrs., 104-170; Clifton v. Wynne, 80-145; R. R. v. Holden, 63-410.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

SECTION 1. Every male person born in the United States, and every male person who has been naturalized, twenty-one years of age, and possessing the qualifications set out in this article, shall be entitled to vote at any election by the people in the State, except as herein otherwise provided.

Qualifications of elector.

1899, c. 218; 1900, c. 2.

Woodall v. Highway Com., 176-377; Ingram v. Johnson, 172-676; State v. Knight, 169-333; Gill v. Comrs., 160-176; Pace v. Raleigh, 140-68; Clarke v. Statesville, 139-492; Quinn v. Lattimore, 120-428; In re Reid, 119-641; Harris v. Scarborough, 110-232; Hannon v. Grizzard, 89-115; State v. Jones, 82-685; Lee v. Dunn, 73-595; Van Bokkelen v. Canady, 73-198; Railroad v. Comrs., 72-486; University v. Melver, 72-76; Perry v. Whitaker, 71-475; Jacobs v. Smallwood, 63-112; Roberts v. Cannon, 20-256.

SEC. 2. He shall reside in the State of North Carolina for one year and in the precinct, ward or other election district in which he offers to vote, four months next preceding the election: *Provided*, that removal from one precinct, ward or other election district to another in the same county shall not operate to deprive any person of the right to vote in the precinct, ward or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court, upon indictment, of any crime the punishment of which now is or may hereafter be imprisonment in the State's Prison, shall be permitted to vote unless the said person shall be first restored to citizenship in the manner prescribed by law.

Qualifications of elector.

Convention 1875; 1899, c. 218; 1900, c. 2, s. 2.

State v. Windley, 178-670; Woodall v. Highway Com., 176-377; State v. Smith, 174-804; Watson v. R. R., 152-215; Cox v. Comrs., 146-584; Harris v. Scarborough, 110-232; Pace v. Raleigh, 140-68; Clarke v. Statesville, 139-492; Quinn v. Lattimore, 120-428; DeBerry v. Nicholson, 102-465; Van Bokkelen v. Canady, 73-198; Railroad v. Comrs., 72-486; Perry v. Whitaker, 71-475.

See, also, C. S., secs. 5936, 5937.

Qualifications
of elector.

General Assem-
bly to provide
registration laws.

SEC. 3. Every person offering to vote shall be at the time a legally registered voter as herein prescribed and in the manner hereafter provided by law, and the General Assembly of North Carolina shall enact general registration laws to carry into effect the provisions of this article.

1899, c. 218; 1900, c. 2, s. 3.

Cox v. Comrs., 146-584; Pace v. Raleigh, 140-68; Harris v. Scarborough, 110-232.

Qualifications of
elector to register
and vote.

Registration of
persons entitled
to vote without
educational quali-
fication.

SEC. 4. Every person presenting himself for registration shall be able to read and write any section of the Constitution in the English language. But no male person who was on January 1, 1897, or at any time prior thereto, entitled to vote under the laws of any State in the United States wherein he then resided, and no lineal descendant of any such person, shall be denied the right to register and vote at any election in this State by reason of his failure to possess the educational qualifications herein prescribed: *Provided*, he shall have registered in accordance with the terms of this section prior to December 1, 1908. The General Assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this State, unless disqualified under section 2 of this article.

Const. 1868; 1899, c. 218; 1900, c. 2, s. 4.

Ingram v. Johnson, 172-676; Moose v. Comrs., 172-419; State v. Knight, 169-333; Perry v. Comrs., 148-521; Cox v. Comrs., 146-584; Collie v. Comrs., 145-175; Pace v. Raleigh, 140-68; Clarke v. Statesville, 139-492; Harris v. Scarborough, 110-232; Hannon v. Grizzard, 89-115.

Amendment
indivisible.

SEC. 5. That this amendment to the Constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with the intent and purpose to so connect the different parts and to make them so dependent upon each other that the whole shall stand or fall together.

1900, c. 2, s. 5.

Elections by peo-
ple and General
Assembly.

SEC. 6. All elections by the people shall be by ballot, and all elections by the General Assembly shall be *viva voce*.

Const. 1868; 1899, c. 218.

Oath of office.

SEC. 7. Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office he shall take and subscribe the following oath:

"I,----- do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as-----: so help me, God."

1899, c. 218; 1900, c. 2, s. 7.

Cole v. Sanders, 174-112; State v. Knight, 169-333; State v. Bateman, 162-588.

SEC. 8. The following classes of persons shall be disqualified for office: *First*, all persons who shall deny the being of Almighty God. *Second*, all persons who shall have been convicted or confessed their guilt on indictment pending and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

Disqualification
for office.

1899, c. 218; 1900, c. 2, s. 8.

State v. Windley, 178-670; Bank v. Redwine, 171-559; State v. Knight, 169-333.

SEC. 9. That this amendment to the Constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.

When amendment
to take effect.

1899, c. 218; 1900, c. 2, s. 9.

ARTICLE VII

MUNICIPAL CORPORATIONS

SECTION 1. In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the General Assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

County officers.

Const. 1868.

Rhodes v. Lewis, 80-136; Van Bokkelen v. Canady, 73-198; Aderholt v. McKee, 65-257.

SEC. 2. It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be, *ex officio*, clerk of the board of commissioners.

Duty of county
commissioners.

Const. 1868.

Holmes v. Bullock, 178-376; Wilson v. Holding, 170-352; Comrs. v. Comrs., 165-632; Bunch v. Comrs., 159-335; Southern Audit Co. v. McKensie, 147-461; Crocker v. Moore, 140-433; In re Spease Ferry, 138-219; Barrington v. Ferry Co., 69-165; Canal Co. v. McAllister, 74-163; Lane v. Stanley, 65-156; R. R. v. Holden, 63-434.

See, also, C. S., secs. 1297, 1299, 1300.

SEC. 3. It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries and prescribe the name of the said districts, and to report the same to the General Assembly before the first day of January, 1869.

Counties to be
divided into dis-
tricts.

Const. 1868.

Road Com. v. Comrs., 178-61; Motor Co. v. Flynt, 178-399; Wittkowsky v. Comrs., 150-90; Wallace v. Trustees, 84-164; Gamble v. McCrady, 75-509; McNeill v. Green, 75-329; Tucker v. Raleigh, 75-267; Wilson v. Charlotte, 74-748; Canal Co. v. McAllister, 74-159; Grady v. Comrs., 74-101; Wade v. Comrs., 74-81; Bladen Co. v. Clarke, 73-255; Mitchell v. Trustees, 71-400; Barrington v. Ferry Co., 69-165; University v. Holden, 63-410; Gooch v. Gregory, 65-142; Lane v. Stanley, 65-153.

Said districts shall have corporate powers as townships.

SEC. 4. Upon the approval of the reports provided for in the foregoing section by the General Assembly, the said districts shall have corporate powers for the necessary purposes of local government, and shall be known as townships.

Const. 1868.

Road Com. v. Comrs., 178-61; Motor Co. v. Flynt, 178-399; Mann v. Allen, 171-219; Jones v. New Bern, 152-64; Wittkowsky v. Comrs., 150-90; Crocker v. Moore, 140-429; Cotton Mills v. Waxhaw, 130-295; Brown v. Comrs., 100-92; Wallace v. Trustees, 84-164; Mitchell v. Trustees, 71-400; Payne v. Caldwell, 65-488; Lane v. Stanley, 65-153.

Officers of townships.

SEC. 5. In each township there shall be biennially elected by the qualified voters thereof a clerk and two justices of the peace, who shall constitute a board of trustees and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The General Assembly may provide for the election of a larger number of justices of the peace in cities and towns and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duties shall be prescribed by law.

Const. 1868.

Road Com. v. Comrs., 178-61; Wallace v. Trustees, 84-164; Simpson v. Comrs., 84-158; Mitchell v. Trustees, 71-400; Haughton v. Comrs., 70-466; Edenton v. Wool, 65-379; Conoley v. Harris, 64-662; Wilmington v. Davis, 63-582.

Trustees shall assess property.

SEC. 6. The township board of trustees shall assess the taxable property of their townships and make return to the county commissioners for revision, as may be prescribed by law. The clerk shall be, *ex officio*, treasurer of the township.

Const. 1868.

R. R. v. Comrs., 178-449; Road Com. v. Comrs., 178-62; Guire v. Comrs., 177-516; Parvin v. Comrs., 177-508; Jones v. Comrs., 107-261; R. R. v. Comrs., 84-508; R. R. v. Comrs., 82-261; Cobb v. Elizabeth City, 75-1; R. R. v. Comrs., 72-12.

No debt or loan except by a majority of voters.

SEC. 7. No county, city, town or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall any tax be levied or collected by any officers of the same, except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Const. 1868.

Comrs. v. Spitzer, 179-436; Davis v. Lenoir County, 178-668; Guire v. Comrs., 177-516; Parvin v. Comrs., 177-516; Hill v. Lenoir, 176-572; Williams v. Comrs., 176-554; Woodall v. Highway Com., 176-377; Comrs. v. Boring, 175-105; Comrs. v. State Treasurer, 174-141; Comrs. v. Spitzer, 173-147; Cottrell v. Lenoir, 173-138; Archer v. Joyner, 173-75; Swindell v. Belhaven, 173-1; Stephens v. Charlotte, 172-564; Moose v. Comrs., 172-419; Keith v. Lockhart, 171-451; Kinston v. Trust Co., 169-207; Hargrave v. Comrs., 168-626; Moran v. Comrs., 168-289; Comrs. v.

Comrs., 165-632; Sprague v. Comrs., 165-603; Withers v. Comrs., 163-341; Pritchard v. Comrs., 160-476; Russell v. Troy, 159-366; Winston v. Bank, 158-512; Tripp v. Comrs., 158-180; Ellis v. Trustees, 156-10; Board of Trustees v. Webb, 155-379; Sanderlin v. Luken, 152-738; Highway Com. v. Webb, 152-710; Underwood v. Asheboro, 152-641; Ellison v. Williamston, 152-147; Burgin v. Smith, 151-561; Hightower v. Raleigh, 150-569; Smith v. Belhaven, 150-156; Wittkowsky v. Comrs., 150-90; Hendersonville v. Jordan, 150-35; Wharton v. Greensboro, 149-62; Perry v. Comrs., 148-521; Hollowell v. Borden, 148-255; R. R. v. Comrs., 148-248; R. R. v. Comrs., 148-220; Comrs. v. McDonald, 148-125; Comrs. v. Webb, 148-120; McLeod v. Comrs., 148-77; Swinson v. Mount Olive, 147-611; Wharton v. Greensboro, 146-356; Collie v. Comrs., 145-178; Crocker v. Moore, 140-432; Greensboro v. Scott, 138-184; Smith v. Trustees, 141-151; Jones v. Comrs., 137-579; Wingate v. Parker, 136-369; Faucett v. Mount Airy, 134-1; Cotton Mills v. Waxhaw, 130-293; Black v. Comrs., 129-122; Broadfoot v. Fayetteville, 128-529; State v. Irvin, 126-992; Garsed v. Greensboro, 126-161; Edgerton v. Water Co., 126-93; Smathers v. Comrs., 125-488; Slocumb v. Fayetteville, 125-362; Bear v. Comrs., 124-204; Comrs. v. Payne, 123-432; Tate v. Comrs., 122-812; Charlotte v. Shepard, 122-602; Herring v. Dixon, 122-420; Rodman v. Washington, 122-39; Thrift v. Elizabeth City, 122-31; Mayo v. Comrs., 122-5; Comrs. v. Snugg, 121-403; Charlotte v. Shepard, 120-411; Williams v. Comrs., 119-520; Vaughn v. Comrs., 117-435; McCless v. Meekins, 117-34; R. R. v. Comrs., 116-563; Bank v. Comrs., 116-339; Bd. of Ed. v. Comrs., 113-379; Graded School v. Broadhurst, 109-228; R. R. v. Comrs., 109-159; Jones v. Comrs., 107-248; Parker v. Comrs., 104-168; Brown v. Comrs., 100-92; Rigsbee v. Durham, 99-341, 98-81; Gardner v. New Berne, 98-228; Wood v. Oxford, 97-227; McDowell v. Construction Co., 96-514; Markham v. Manning, 96-133; Duke v. Brown, 96-127; Southerland v. Goldsboro, 96-49; Halcombe v. Comrs., 89-346; Evans v. Comrs., 89-154; Shuford v. Comrs., 86-553; Norment v. Charlotte, 85-387; Simpson v. Comrs., 84-158; Gatlin v. Tarboro, 78-119; Young v. Henderson, 76-420; French v. Wilmington, 75-477; Kyle v. Comrs., 75-445; Tucker v. Raleigh, 75-267; Wilson v. Charlotte, 74-748; French v. Comrs., 74-692; Van Bokkelen v. Canady, 73-198; R. R. v. Comrs., 72-486; Trull v. Comrs., 72-388; Weinstein v. Comrs., 71-525; Reiger v. Comrs., 70-319; Payne v. Caldwell, 65-488; Lane v. Stanly, 65-153; Broadnax v. Groom, 64-244; Winslow v. Comrs., 64-218; University v. Holden, 63-410.

See, also, C. S., secs. 1297, 2691.

SEC. 8. No money shall be drawn from any county or township treasury except by authority of law.

Drawing of money.

Const. 1868.

Faison v. Comrs., 171-411; Grady v. Comrs., 74-101.

SEC. 9. All taxes levied by any county, city, town or township shall be uniform and *ad valorem* upon all property in the same, except property exempted by this Constitution.

Taxes to be *ad valorem*.

Const. 1868.

Marshburn v. Jones, 176-516; Keith v. Lockhart, 171-451; Board of Trustees v. Webb, 155-379; Comrs. v. Webb, 160-594; Perry v. Comrs., 148-521; McLeod v. Comrs., 148-77; Smith v. Trustees, 141-151; Jones v. Comrs., 137-600; Wingate v. Parker, 136-369; Harper v. Comrs., 133-106; Winston v. Salem, 131-404; Ins. Co. v. Stedman, 130-223; State v. Irvin, 126-993; Hilliard v. Asheville, 118-845; Loan Asso. v. Comrs., 115-410; Wiley v. Comrs., 111-397; Raleigh v. Peace, 110-32; Redmond v. Comrs., 106-122; Jones v. Comrs., 106-122; Moore v. Comrs., 80-154; Young v. Henderson, 76-420; Cain v. Comrs., 86-15; Kyle v. Comrs., 75-447; Cobb v. Elizabeth City, 75-7; Wilson v. Charlotte, 74-754; Rwy. Co. v. Wilmington, 72-73; Grady v. Comrs., 74-101; Weinstein v. Comrs., 71-535; Pullen v. Raleigh, 68-451.

See, also, C. S., sec. 2678.

SEC. 10. The county officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this Constitution by the Congress of the United States.

When officers enter on duty.

Const. 1868.

SEC. 11. The Governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places

Governor to appoint justices.

until sections four, five and six of this article shall have been carried into effect.

Const. 1868.

Nichols v. McKee, 68-429.

See, also, C. S., secs. 1462-1472.

Charters to remain in force until legally changed.

SEC. 12. All charters, ordinances and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this Constitution.

Const. 1868.

Ward v. Elizabeth City, 121-1; Dare Co. v. Currituck Co., 95-189.

Debts in aid of the rebellion not to be paid.

SEC. 13. No county, city, town or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Const. 1868.

Board of Trustees v. Webb, 155-379; R. R. v. Comrs., 148-220; Smith v. School Trustees, 141-157; Jones v. Comrs., 137-600; Wingate v. Parker, 136-369; Brickell v. Comrs., 81-242; Weith v. Wilmington, 68-24; Poindexter v. Davis, 67-112; Davis v. Poindexter, 72-441; Lance v. Hunter, 72-178; Logan v. Plummer, 70-388; Rand v. State, 65-194; Setzer v. Comrs., 64-516; Winslow v. Comrs., 64-218; Leak v. Comrs., 64-132.

Powers of General Assembly over municipal corporations.

SEC. 14. The General Assembly shall have full power by statute to modify, change or abrogate any and all of the provisions of this article and substitute others in their place, except sections seven, nine, and thirteen.

Convention 1875.

Motor Co. v. Flynt, 178-399; Road Com. v. Comrs., 178-61; Cole v. Sanders, 174-112; Mann v. Allen, 171-219; Comrs. v. Comrs., 165-632; Bunch v. Comrs., 159-335; Board of Trustees v. Webb, 155-379; Southern Audit Co. v. McKenzie, 147-461; Smith v. School Trustees, 141-157; Crocker v. Moore, 140-433; Jones v. Comrs., 137-600; Wingate v. Parker, 136-369; In re Spase Ferry, 138-220; Gattis v. Griffin, 125-334; Harris v. Wright, 121-172; Bd. of Ed. v. Comrs., 111-578; Sneed v. Bullock, 80-132; Jones v. Jones, 80-127.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

Restriction of legislative powers as to corporations.

SECTION 1. No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters, except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

General laws for organization of corporations.

Alteration or repeal of general or special acts.
Special acts for repeal of charters.

1915, c. 99. In effect Jan. 10, 1917; see Reade v. Durham, 173-668; Mills v. Comrs., 175-215; Woodall v. Highway Com., 176-377.

Mills v. Comrs., 175-215; Board of Education v. Comrs., 174-47; Staggs v. Land Co., 171-583; Mann v. Allen, 171-219; R. R. v. Oates, 164-167;

Reid v. R. R., 162-355; Power Co. v. Whitney Co., 150-31; State v. Cantwell, 142-614; Coleman v. R. R., 138-354; Debnam v. Tel. Co., 126-843; Gattis v. Griffin, 125-334; Railroad v. Dortch, 124-673; Griffin v. Water Co., 122-210; Ward v. Elizabeth City, 121-1; Wilson v. Leary, 120-92; Winslow v. Morton, 118-486; Hanstein v. Johnson, 112-253; R. R. v. Comrs., 108-60; McGowan v. Railroad, 95-417; R. R. v. Rollins, 82-523; State v. Jones, 67-210; Clark v. Stanley, 66-59; R. R. v. Reid, 64-226, 155; State v. Matthews, 56-451; State v. Petway, 55-396.

SEC. 2. Dues from corporations shall be secured by such individual liabilities of the corporations and other means as may be prescribed by law.

Debts of corporations, how secured.

Const. 1868.

Reade v. Durham, 173-668; Van Bokkelen v. Canady, 73-198.

SEC. 3. The term corporation, as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue and shall be subject to be sued in all courts in like cases as natural persons.

What corporations shall include.

Const. 1868.

Baker v. R. R., 137-223; Hanstein v. Johnson, 112-253.

SEC. 4. It shall be the duty of the Legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

General laws for organization and government of municipalities.

Const. 1868; 1915, c. 99, which added "by general laws" after "to provide" and before "for the organization," and changed "assessments" to "assessment" after "abuses in" and before "and." In effect Jan. 10, 1917, see under sec. 1 of this article.

Taylor v. Greensboro, 175-423; Mills v. Comrs., 175-215; Reade v. Durham, 173-668; Bramham v. Durham, 171-196; Winston v. Bank, 158-512; Murphy v. Webb, 156-402; Ellison v. Williams, 152-147; Bradshaw v. High Point, 151-517; Perry v. Comrs., 148-521; Cox v. Comrs., 146-584; Wingate v. Parker, 136-369; Robinson v. Goldsboro, 135-382; Brockenbrough v. Comrs., 134-17; Wadsworth v. Concord, 133-587; State v. Green, 126-1032; Cotton Mills v. Waxhaw, 130-293; State v. Irvin, 126-993; Hutton v. Webb, 124-749; Rosenbaum v. Newbern, 118-84; Railway v. Railway, 114-725; Raleigh v. Peace, 110-32; Jones v. Comrs., 107-263; Gatlin v. Tarboro, 78-119; French v. Wilmington, 75-477; Tucker v. Raleigh, 75-267; Wilson v. Charlotte, 74-748; Van Bokkelen v. Canady, 73-198; Pullen v. Raleigh, 68-451; Dellinger v. Tween, 66-206.

ARTICLE IX

EDUCATION

SECTION 1. Religion, morality and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

Education shall be encouraged.

Const. 1868; Const. 1776, sec. 41.

Bd. of Ed. v. Comrs., 178-305; Bd. of Ed. v. Comrs., 174-469; Comrs. v. Bd. of Ed., 163-404; Corp. Com. v. Construction Co., 160-582; Collie v. Comrs., 145-170; Green v. Owen, 125-223; Bd. of Ed. v. Comrs., 111-582; Lane v. Stanley, 65-153; Barksdale v. Comrs., 93-472.

SEC. 2. The General Assembly at its first session under this Constitution shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be

General Assembly shall provide for schools.

Separation of the
races. .

free of charge to all the children of the State between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of or to the prejudice of either race.

Const. 1868; Convention 1875.

Bd. of Ed. v. Comrs., 178-305; Bd. of Ed. v. Comrs., 174-469; Moose v. Comrs., 172-419; School Comrs. v. Bd. of Ed., 169-196; Johnson v. Bd. of Ed., 166-468; Comrs. v. Bd. of Ed., 163-404; Williams v. Bradford, 158-36; Bonitz v. School Trustees, 154-375; State v. Wolf, 145-440; Collie v. Comrs., 145-178; Lowery v. School Trustees, 140-39; Bd. of Ed. v. Comrs., 137-314; Hooker v. Greenville, 130-474; Bear v. Comrs., 124-213; Bd. of Ed. v. State Board, 114-313; Bd. of Ed. v. Comrs., 111-578; Markham v. Manning, 96-132; Puitt v. Comrs., 94-709; Riggsbee v. Durham, 94-800; R. R. v. Holden, 63-436.

Counties to be
divided into
districts.

SEC. 3. Each county of the State shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the afore-said requirements of this section they shall be liable to indictment.

Const. 1868; 1917, c. 192, inserting "six months" for "four months" for annual school term.

Bd. of Ed. v. Comrs., 178-305; Hill v. Lenoir County, 176-572; Bd. of Ed. v. Comrs., 174-469; Bennett v. Comrs., 173-625; Bd. of Ed. v. Comrs., 150-116; R. R. v. Comrs., 148-220; Collie v. Comrs., 145-172; Bd. of Ed. v. Comrs., 111-578, 113-379; Barksdale v. Comrs., 93-172.

What property
shall be devoted
to educational
purposes.

SEC. 4. The proceeds of all lands that have been or hereafter may be granted by the United States to this State and not otherwise appropriated by this State or the United States, also all moneys, stocks, bonds and other property now belonging to any State fund for purposes of education, also the net proceeds of all sales of the swamp lands belonging to the State, and all other grants, gifts or devises that have been or hereafter may be made to the State and not otherwise appropriated by the State or by the terms of the grant, gift or devise, shall be paid into the State Treasury, and, together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this State a system of free public schools, and for no other uses or purposes whatsoever.

Const. 1868; Convention 1875.

Collie v. Comrs., 145-186; Bear v. Comrs., 124-212; McDonald v. Morrow, 119-674; Sutton v. Phillips, 116-434; Bd. of Ed. v. Comrs., 111-578; University v. Holden, 63-410.

See, also, C. S., sec. 3480.

County school
fund.

SEC. 5. All moneys, stocks, bonds and other property belonging to a county school fund, also the net proceeds from the sale of estrays, also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State, and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and main-

taining free public schools in the several counties of this State: *Provided*, that the amount collected in each county shall be annually reported to the Superintendent of Public Instruction. Proviso:

Const. 1868; Convention 1875.

In re Wiggins, 171-372; Collie v. Comrs., 145-178; State v. Maultsby, 139-584; School Directors v. Asheville, 137-507; Bearden v. Fullam, 129-479; School Directors v. Asheville, 128-249; Bd. of Ed. v. Henderson, 126-689; Carter v. R. R., 126-437; Godwin v. Fertilizer Works, 119-120; Sutton v. Phillips, 116-502; Burrell v. Hughes, 116-434; Bd. of Ed. v. Comrs., 111-578; Hodge v. R. R., 108-25; Katzenstein v. R. R., 84-688; University v. Melver, 72-76.

SEC. 6. The General Assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises and endowments thereof in any wise granted to or conferred upon the trustees of said University, and the General Assembly may make such provisions, laws and regulations from time to time as may be necessary and expedient for the maintenance and management of said University. Election of trustees and provisions for maintenance of the university.

1872-3, c. 86. See Const. 1776, sec. 41.

Finger v. Hunter, 130-529; Brewer v. University, 110-26; University v. R. R., 76-103; University v. Melver, 72-76.

SEC. 7. The General Assembly shall provide that the benefits of the University, as far as practicable, be extended to the youth of the State free of expense for tuition; also that all the property which has heretofore accrued to the State or shall hereafter accrue from escheats, unclaimed dividends or distributive shares of the estates of deceased persons shall be appropriated to the use of the University. Benefits of the university.

Const. 1868.

University v. R. R., 76-103; University v. Maultsby, 43-257.

SEC. 8. The Governor, Lieutenant-Governor, Secretary of State, Treasurer, Auditor, Superintendent of Public Instruction, and Attorney-General shall constitute a State Board of Education. Board of education.

Const. 1868.

SEC. 9. The Governor shall be president and the Superintendent of Public Instruction shall be secretary of the Board of Education. President and secretary.

Const. 1868.

SEC. 10. The Board of Education shall succeed to all the powers and trusts of the president and directors of the Literary Fund of North Carolina, and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the State; but all acts, rules and regulations of said board may be altered, amended or repealed by the General Assembly, and when so altered, amended or repealed, they shall not be reënacted by the board. Powers of board

Const. 1868.

Board v. Makely, 139-34; Dosh v. Lumber Co., 128-85; Bd. of Ed. v. State Board, 114-317.

- First session of board. SEC. 11. The first session of the Board of Education shall be held at the capital of the State within fifteen days after the organization of the State Government under this Constitution; the time of future meetings may be determined by the board.
Const. 1868.
- Quorum. SEC. 12. A majority of the board shall constitute a quorum for the transaction of business.
Const. 1868.
- Expenses. SEC. 13. The contingent expenses of the board shall be provided by the General Assembly.
Const. 1868.
Ewart v. Jones, 116-578.
- Agricultural department. SEC. 14. As soon as practicable after the adoption of this Constitution the General Assembly shall establish and maintain in connection with the University a department of agriculture, of mechanics, of mining, and of normal instruction.
Const. 1868.
Chemical Co. v. Board of Agriculture, 111-136.
- Children must attend school. SEC. 15. The General Assembly is hereby empowered to enact that every child of sufficient mental and physical ability shall attend the public schools during the period between the ages of six and eighteen years for a term of not less than sixteen months, unless educated by other means.
Const. 1868.
State v. Wolf, 145-440; Bear v. Comrs., 124-212.

ARTICLE X

HOMESTEADS AND EXEMPTIONS

- Exemptions. SECTION 1. The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court issued for the collection of any debt.
Const. 1868.
Befarrah v. Spell, 178-231; Grocery Co. v. Bails, 177-298; Gardner v. McConnaughey, 157-481; Cromer v. Self, 149-164; McKeithen v. Blue, 142-352; Lynn v. Cotton Mills, 130-621; Chitty v. Chitty, 118-647; Lockhart v. Bear, 117-301; Jones v. Alsbrook, 115-49; Wilmington v. Sprunt, 114-310; Dickens v. Long, 109-165; Shepherd v. Murrill, 90-208; Slaughter v. Winfrey, 85-159; Smith v. McMillan, 84-583; Durham v. Speeke, 82-87; Gheen v. Summey, 80-187; Gamble v. Rhyne, 80-183; Earle v. Hardie, 80-177; Richardson v. Wicker, 80-172; Welch v. Macy, 78-240; Pemberton v. McRae, 75-497; Vann v. B. & L. Assn., 75-494; Gaster v. Hardie, 75-460; Comrs. v. Riley, 75-144; Curlee v. Thomas, 74-51; Duvall v. Rollins, 71-218; Garrett v. Cheshire, 69-396; Burns v. Harris, 67-140, 66-509; Delinger v. Tweed, 66-206; Watts v. Leggett, 66-197; Johnson v. Cross, 66-167; Horton v. McCall, 66-159; McKeithen v. Terry, 64-25; Hill v. Kessler, 63-437; Dean v. King, 35-20.
See, also, C. S., sec. 728.
- Homestead. SEC. 2. Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option

of the owner, any lot in a city, town or village, with the dwelling and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes or for payment of obligations contracted for the purchase of said premises.

Const. 1868.

Kirkwood v. Peden, 173-460; Sash Co. v. Parker, 153-130; Simmons v. Respass, 151-5; Carpenter v. Duke, 144-291; McKeithen v. Blue, 142-352; Smith v. Bruton, 137-79; Vann v. Edwards, 135-661; Joyner v. Sugg, 132-580; Cawfield v. Owens, 129-286, 130-643; Lynn v. Cotton Mills, 130-621; Finger v. Hunter, 130-529; Watts ex parte, 130-237; Vann v. Edwards, 128-428; Coffin v. Smith, 128-255; Tiddy v. Graves, 126-620, 127-503; Toms v. Flack, 127-423; Brinkley v. Ballance, 126-396; McLamb v. McPhail, 126-618; Jennings v. Hinton, 126-48; Walton v. Bristol, 125-419; Weathers v. Borders, 124-615; Slocumb v. Ray, 123-571; Moore v. Wolf, 122-716; McGowan v. McGowan, 122-168; Campbell v. Potts, 119-533; Chitty v. Chitty, 118-647; Springer v. Colwell, 116-520; Jones v. Alsbrook, 115-52; Gardner v. Batts, 114-496; Fulton v. Roberts, 113-421; Vanstory v. Thornton, 112-196; Lovick v. Life Assn., 110-93; Tucker v. Tucker, 110-333; Vanstory v. Thornton, 110-10; Dickens v. Long, 109-169; Tucker v. Tucker, 108-237; Long v. Walker, 105-116; Ducker v. Wilson, 104-595; Hardy v. Carr, 104-33; Peck v. Culberson, 104-425; Hughes v. Hodges, 102-252; Jones v. Britton, 102-168; Lee v. Moseley, 101-311; Miller v. Miller, 89-402; Mebane v. Layton, 89-395; Campbell v. White, 95-491; Toms v. Fite, 93-274; Wilson v. Patton, 87-318; Butler v. Stainback, 87-216; Burton v. Spiers, 87-87; Cumming v. Bloodworth, 87-83; Murchison v. Plyler, 87-79; Gill v. Edwards, 87-76; Gregory v. Ellis, 86-579; Grant v. Edwards, 86-513; McDonald v. Dickson, 85-248; Wyche v. Wyche, 85-96; Smith v. High, 85-93; Gamble v. Watterson, 83-573; Watkins v. Overby, 83-165; Adrian v. Shaw, 82-474; Murphy v. McNeill, 82-221; Bruce v. Strickland, 81-267; Gheen v. Summey, 80-169; Richardson v. Wicker, 80-172; Wharton v. Leggett, 80-169; Suit v. Suit, 78-272; Bank v. Green, 78-247; Spoon v. Reid, 78-244; Bunting v. Jones, 78-242; Welch v. Macy, 78-240; Littlejohn v. Egerton, 77-379; Pemberton v. McRae, 75-497; Edwards v. Kearsey, 75-411; Comrs. v. Riley, 75-144; Brodie v. Batchelor, 75-51; Whitaker v. Elliott, 73-186; Abbott v. Cromartie, 72-292; Branch ex parte, 72-106; McAfee v. Bettis, 72-28; Mayho v. Cotton, 69-289; Hagar v. Nixon, 69-108; Crummen v. Bennett, 68-494; Cheatham v. Jones, 68-153; Martin v. Hughes, 67-293; Dellinger v. Tweed, 66-206; Watts v. Leggett, 66-197; Ladd v. Adams, 66-164; Poe v. Hardie, 65-447; Lute v. Reilly, 65-20; Sluder v. Rogers, 64-289; McKeithen v. Terry, 64-25.

See, also, C. S., sec. 728.

SEC. 3. The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children or any of them. Homestead
exempted from
debt.

Const. 1868.

Simmons v. Respass, 151-5; Joyner v. Sugg, 132-580; Jackson v. Comrs., 130-387; Spence v. Goodman, 128-273; Bruton v. McRae, 125-201; Chitty v. Chitty, 118-647; Stern v. Lee, 115-430; Duckers v. Long, 112-317; Vanstory v. Thornton, 112-218; Hughes v. Hodges, 102-252; Jones v. Britton, 102-168; Saylor v. Powell, 90-202; Gregory v. Ellis, 86-579; Gamble v. Watterson, 83-573; Simpson v. Wallace, 83-477; Wharton v. Leggett, 80-169; Welch v. Macy, 78-240; Beavan v. Speed, 74-544; Allen v. Shields, 72-504; Hagar v. Nixon, 69-108; Poe v. Hardie, 65-447; Hill v. Kessler, 63-437.

SEC. 4. The provisions of sections one and two of this article shall not be so construed as to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises. Laborer's lien.

Const. 1868.

Isler v. Dixon, 140-530; Vann v. Edwards, 128-425; Broyhill v. Gaither, 119-443; Paper Co. v. Chronicle, 115-146; McMillan v. Williams, 109-252; Cumming v. Bloodworth, 87-83.

Benefit of widow.

SEC. 5. If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Const. 1868.

Caudle v. Morris, 160-168; Thomas v. Bunch, 158-175; Fulp v. Brown, 153-531; Simmons v. Respass, 151-5; Joyner v. Suggs, 132-580; Spence v. Goodwin, 128-277; Campbell v. Potts, 119-532; Vanstory v. Thornton, 112-218; Tucker v. Tucker, 108-237; Hughes v. Hodges, 102-252; Jones v. Britton, 102-168; Saylor v. Powell, 90-202; Simpson v. Wallace, 83-477; Richardson v. Wicker, 80-172; Wharton v. Leggett, 80-169; Beavan v. Speed, 74-544; Hagar v. Nixon, 69-108; Watts v. Leggett, 66-197; Johnson v. Cross, 66-167; Poe v. Hardie, 65-447.

See, also, C. S., sec. 748.

Property of a married female secured to her.

SEC. 6. The real and personal property of any female in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations or engagements of her husband, and may be devised and bequeathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

Const. 1868.

Sills v. Bethea, 178-315; Lancaster v. Lancaster, 178-22; Deese v. Deese, 176-527; Freeman v. Lide, 176-434; Stallings v. Walker, 176-321; Gooch v. Bank, 176-213; Kilpatrick v. Kilpatrick, 176-182; Everett v. Ballard, 174-16; Freeman v. Belfer, 173-581; Satterwhite v. Gallagher, 173-525; Graves v. Johnson, 172-176; McCurry v. Purgason, 170-463; Warren v. Dail, 170-406; Butler v. Butler, 169-584; Royal v. Southerland, 168-405; Patterson v. Franklin, 168-75; McKinnon v. Caulk, 167-411; Norwood v. Totten, 166-648; Jackson v. Beard, 162-105; Greenville v. Gornto, 161-341; Sipe v. Herman, 161-107; Flanner v. Flanner, 160-126; Rea v. Rea, 156-529; Council v. Pridgen, 153-443; Richardson v. Richardson, 150-549; Jones v. Smith, 149-317; State v. Robinson, 143-620; Hodgin v. R. R., 143-93; Ball v. Paquin, 140-88; Smith v. Bruton, 137-83; Vann v. Edwards, 135-661; Perkins v. Brinkley, 133-154; State v. Jones, 132-1046; Hallyburton v. Slagle, 132-947; Ray v. Long, 132-891; Finger v. Hunter, 130-529; Watts ex parte, 130-237; Cawfield v. Owens, 129-286; Vann v. Edwards, 128-428; Coffin v. Smith, 128-255; Tiddy v. Graves, 126-620, 127-503; Toms v. Flack, 127-423; Brinkley v. Ballance, 126-396; McLamb v. McPhail, 126-218; Jennings v. Hinton, 126-48; Walton v. Bristol, 125-419; Weathers v. Borders, 124-615; Strather v. R. R., 123-198; Slocumb v. Ray, 123-571; Moore v. Wolf, 122-716; McLeod v. Williams, 122-455; Green v. Bennett, 120-396; Barrett v. Barrett, 120-131; Houck v. Somers, 118-611; Hall v. Walker, 118-380; Bank v. Howell, 118-273; Kirby v. Boyett, 118-258, 116-165; Bates v. Salton, 117-101; Zimmerman v. Robinson, 114-39; Strouse v. Cohen, 118-349; Jones v. Coffey, 109-515; Walker v. Long, 109-510; Thompson v. Wiggins, 109-508; Osborne v. Withers, 108-677; Kirkpatrick v. Holmes, 108-209; Ferguson v. Kinsland, 93-337; Southerland v. Hunter, 93-310; Long v. Barnes, 87-329; Cecil v. Smith, 81-285; O'Connor v. Harris, 81-279; Hall v. Short, 81-273; Holliday v. McMillan, 79-315; Manning v. Manning, 79-300; Manning v. Manning, 79-293; Kirkman v. Bank, 77-394; King v. Little, 77-138; Atkinson v. Richardson, 74-455; Roundtree v. Gay, 74-447; Pippen v. Wesson, 74-437; Purvis v. Carstaphan, 73-575; Harris v. Jenkins, 72-183; Shuler v. Millsaps, 71-297; Teague v. Downs, 69-280; Woody v. Smith, 65-116; Rowland v. Perry, 64-578.

See, also, C. S., sec. 2506 et seq.

Husband may insure his life for the benefit of wife and children.

SEC. 7. The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or

their own use, free from all the claims of the representatives of her husband or any of his creditors.

Const. 1868.

Herring v. Sutton, 129-112; Hooker v. Sugg, 102-115; Burton v. Farinbolt, 86-260; Burwell v. Snow, 107-82.

SEC. 8. Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

How deed for homestead may be made.

Const. 1868.

Power Co. v. Power Co., 168-219; Dalrymple v. Cole, 156-353, 170-102; Davenport v. Fleming, 154-291; Sash Co. v. Parker, 153-130; Ball v. Paquin, 140-97; Joyner v. Sugg, 132-580; Cawfield v. Owen, 129-286, 130-644; Spence v. Goodwin, 128-276; Jordan v. Newsome, 126-558; Wittkowsky v. Gidney, 124-437; McLeod v. Williams, 122-455; Bevan v. Ellis, 121-224; Barrett v. Barrett, 120-131; Chitty v. Chitty, 118-648; Thomas v. Fulford, 117-673; Shaffer v. Bledsoe, 117-144; Stern v. Lee, 115-442; Allen v. Volen, 114-564; Vanstory v. Thornton, 112-196; Leak v. Gay, 107-482; Long v. Walker, 105-116; Hughes v. Hodges, 102-252; Adrian v. Shaw, 82-474; Littlejohn v. Egerton, 76-468; Beavan v. Speed, 74-544; Lambert v. Kinnery, 74-348; Mayho v. Cotton, 69-289; Poe v. Hardie, 65-447.

See, also, C. S., sec. 729.

ARTICLE XI

PUNISHMENTS. PENAL INSTITUTIONS AND PUBLIC CHARITIES

SECTION 1. The following punishments only shall be known to the laws of this State, viz., death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust or profit under this State. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: *Provided*, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer except by a responsible officer of the State; but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of the State.

Punishments.

Convict labor.

Proviso.

Const. 1868; Convention 1875.

State v. Nipper, 166-272; State v. Young, 138-574; State v. Burke, 73-83; State v. King, 69-419.

SEC. 2. The object of punishments being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary and rape, and these only, may be punishable with death, if the General Assembly shall so enact.

Death punishment.

Const. 1868.

State v. Burnett, 179-735; State v. Lytle, 138-744; State v. Burke, 73-83; State v. King, 69-419.

- Penitentiary. SEC. 3. The General Assembly shall, at its first meeting, make provision for the erection and conduct of a State's Prison or penitentiary at some central and accessible point within the State.
Const. 1868.
Day's Case, 124-307; Welker v. Bledsoe, 68-457; R. R. v. Holden, 63-436.
- Houses of correction. SEC. 4. The General Assembly may provide for the erection of houses of correction, where vagrants and persons guilty of misdemeanors shall be restrained and usefully employed.
Const. 1868.
In re Watson, 157-340; Moffitt v. Asheville, 103-237.
- House of refuge. SEC. 5. A house or houses of refuge may be established whenever the public interest may require it, for the correction and instruction of other classes of offenders.
Const. 1868.
- The sexes to be separated. SEC. 6. It shall be required by competent legislation that the structure and superintendence of penal institutions of the State, the county jails and city police prisons secure the health and comfort of the prisoners, and that male and female prisoners be never confined in the same room or cell.
Const. 1868.
Moffitt v. Asheville, 103-237.
- Provision for the poor and orphans. SEC. 7. Beneficent provision for the poor, the unfortunate and orphan being one of the first duties of a civilized and Christian state, the General Assembly shall, at its first session, appoint and define the duties of a board of public charities, to whom shall be entrusted the supervision of all charitable and penal State institutions, and who shall annually report to the Governor upon their condition, with suggestions for their improvement.
Const. 1868.
Comrs. v. Spitzer, 173-147; Bd. of Ed. v. Comrs., 137-314; Miller v. Atkinson, 63-540.
- Orphan houses. SEC. 8. There shall also, as soon as practicable, be measures devised by the State for the establishment of one or more orphan houses where destitute orphans may be cared for, educated and taught some business or trade.
Const. 1868.
Miller v. Atkinson, 63-537.
- Inebriates and idiots. SEC. 9. It shall be the duty of the Legislature, as soon as practicable, to devise means for the education of idiots and inebriates.
Const. 1868.
Board of Education v. State Board, 114-313.
- Deaf-mutes, blind and insane. SEC. 10. The General Assembly may provide that the indigent deaf-mute, blind and insane of the State shall be cared for at the charge of the State.
Const. 1868; 1879, cc. 314, 254, 268.
In re Boyette, 136-418; Hospital v. Fountain, 128-25; In re Hybart, 119-359.

SEC. 11. It shall be steadily kept in view by the Legislature and the Board of Public Charities that all penal and charitable institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

Const. 1868.

ARTICLE XII

MILITIA

SECTION 1. All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: *Provided*, that all persons who may be averse to bearing arms, from religious scruples, shall be exempt therefrom.

Who are liable to militia duty.

Proviso.

Const. 1868.

SEC. 2. The General Assembly shall provide for the organizing, arming, equipping and discipline of the militia, and for paying the same when called into active service.

Organizing, etc.

Const. 1868.

Winslow v. Morton, 118-486; Worth v. Comrs., 118-112.

SEC. 3. The Governor shall be Commander-in-Chief, and shall have power to call out the militia to execute the law, suppress riots or insurrection, and repel invasion.

Governor commander-in-chief.

Const. 1868.

Winslow v. Morton, 118-486; Worth v. Comrs., 118-112.

SEC. 4. The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.

Exemptions.

Const. 1868.

ARTICLE XIII

AMENDMENTS

SECTION 1. No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State, at the next general election in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly.

Convention, how called.

Const. 1868; Convention 1875; Convention 1835, art. IV, sec. 1.

Moose v. Comrs., 172-461.

SEC. 2. No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event

How the Constitution may be altered.

of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State.

Const. 1868; Convention 1875; Convention 1885, art. IV, sec. 1.

Reade v. Durham, 173-668; Moose v. Comrs., 172-461; University v. McIver, 72-76.

ARTICLE XIV

MISCELLANEOUS

Indictments.

SECTION 1. All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this Constitution takes effect may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this Constitution.

Const. 1868.

Debnam v. Tel. Co., 126-835; Morris v. Hauser, 125-559; Day's Case, 124-365; State v. Moore, 120-567.

Penalty for fighting duel.

SEC. 2. No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the State to fight a duel, shall hold any office in this State.

Const. 1868.

Cole v. Sanders, 174-112; State v. Lord, 145-479.

Drawing money.

SEC. 3. No money shall be drawn from the treasury but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.

Const. 1868.

Martin v. Clark, 135-180; White v. Auditor, 126-602; White v. Hill, 125-200; Garner v. Worth, 122-252; Cotton Mills v. Comrs., 108-685.

Mechanic's lien.

SEC. 4. The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Const. 1868.

Mfg. Co. v. Andrews, 165-285; Moore v. Industrial Co., 138-306; Finger v. Hunter, 130-529; Tedder v. R. R., 124-344; Lester v. Houston, 101-605; Whitaker v. Smith, 81-341.

Governor to make appointments.

SEC. 5. In the absence of any contrary provision, all officers of this State, whether heretofore elected, or appointed by the Governor, shall hold their positions only until other appointments are made by the Governor, or, if the officers are elective, until their successors shall have been chosen and duly qualified according to the provisions of this Constitution.

Const. 1868.

Markham v. Simpson, 175-135.

Seat of government.

SEC. 6. The seat of government in this State shall remain at the city of Raleigh.

Const. 1868.

Holding office.

SEC. 7. No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or

under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly: *Provided*, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes. Proviso.

Const. 1868; 1872-3, c. 88; Convention 1835, art. IV, sec. 4.

Kendall v. Stafford, 178-461; Cole v. Sanders, 174-112; Bank v. Redwine, 171-559; State v. Knight, 169-333; Graves v. Barden, 169-8; Whitehead v. Pittman, 165-89; Midgett v. Gray, 158-133; McCullers v. Comrs., 158-75; State v. Lord, 145-479; State v. Smith, 145-476; Dunham v. Anders, 128-207; White v. Murray, 126-153; Dowtin v. Beardsley, 126-116; Barnhill v. Thompson, 122-493; Wood v. Bellamy, 120-223; Harkins v. Cathey, 119-659; Bank v. Worth, 117-152; McNeill v. Somers, 96-467; Doyle v. Raleigh, 89-133.

See, also, C. S., sec. 3200.

SEC. 8. All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation inclusive, are hereby forever prohibited. Intermarriage of whites and negroes prohibited

Convention 1875.

Johnson v. Bd. of Ed., 166-468; Ashe v. Mfg. Co., 154-241; Ferrall v. Ferrall, 153-174; Hopkins v. Bowers, 111-175.

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PUBLIC LAWS

OF THE

State of North Carolina

SESSION 1923

PUBLIC LAWS

OF THE

STATE OF NORTH CAROLINA

SESSION 1923

CHAPTER 1

AN ACT TO MAKE THE STATE LAW CONFORM TO THE NATIONAL LAW IN RELATION TO INTOXICATING LIQUORS.

The General Assembly of North Carolina do enact:

SECTION 1. When used in this act—

(1) The word "liquor" or the phrase "intoxicating liquor" shall be construed to include alcohol, brandy, whiskey, rum, gin, beer, ale, porter, and wine, and in addition thereto any spirituous, vinous, malt, or fermented liquors, liquids, and compounds, whether medicated, proprietary, patented, or not, and by whatever name called, containing one-half of one per centum or more of alcohol by volume, which are fit for use for beverage purposes: *Provided*, that the foregoing definition shall not extend to dealcoholized wine nor to any beverage or liquid produced by the process by which beer, ale, porter, or wine is produced, if it contains less than one-half of one per cent of alcohol by volume, and is otherwise denominated than as beer, ale, or porter, and is contained and sold in, or from, sealed and labeled bottles, casks, or containers, and is made in accordance with the regulations set forth in Title II of "The Volstead Act," an act of Congress enacted October twenty-eighth, one thousand nine hundred and nineteen, and an act supplemental to the National Prohibition Act, "H. R. 7294," an act of Congress approved November twenty-third, one thousand nine hundred and twenty-one.

Definition of
terms.

Proviso: dealcoholized wines,
beverages or
liquids.

(2) The word "person" shall mean and include natural persons, associations, copartnerships, and corporations.

"Person" defined.
Manufacture,
sale, barter,
transportation,
importation, ex-
portation, de-
livery, furnish-
ing, purchasing,
or possessing in-
toxicating liquor
forbidden.
Act to be liber-
ally construed.

SEC. 2. No person shall manufacture, sell, barter, transport, import, export, deliver, furnish, purchase, or possess any intoxicating liquor except as authorized in this act: and all the provisions of this act shall be liberally construed to the end that the use of intoxicating liquor as a beverage may be prevented.

Liquor for non-beverage purposes.

Liquor for nonbeverage purposes and wine for sacramental purposes may be manufactured, purchased, sold, bartered, transported, imported, exported, delivered, furnished, and possessed, but only as provided by Title II of "The Volstead Act," act of Congress enacted October twenty-eighth, one thousand nine hundred and nineteen, an act supplemental to the National Prohibition Act, "H. R. 7294," an act of Congress approved November twenty-third, one thousand nine hundred and twenty-one.

Advertisements unlawful.

SEC. 3. It shall be unlawful to advertise, anywhere or by any means or method, liquor, or the manufacture, sale, keeping for sale or furnishing of the means, or where, how, from whom, or at what price the same may be obtained. No one shall permit any sign or billboard containing such advertisement to remain upon one's premises.

Signs or billboards.

Advertising, manufacturing, selling, or possessing for sale utensils, preparations, compounds, formulae, directions or receipt, advertised, designed, or intended for use in manufacture of liquor.

SEC. 4. It shall be unlawful to advertise, manufacture, sell, or possess for sale any utensil, contrivance, machine, preparation, compound, tablet, substance, formula, direction, or receipt advertised, designed, or intended for use in the unlawful manufacture of intoxicating liquor. It shall be unlawful to have or possess any liquor or property designated for the manufacture of liquor intended for use in violating this act, or which has been so used, and no property rights shall exist in any such liquor or property.

Possession of liquor or property designed for manufacture of liquor unlawful. Property rights abrogated.

SEC. 5. No person shall solicit or receive, nor knowingly permit his employee to solicit or receive, from any person any order for liquor or give any information of how liquor may be obtained in violation of this act.

Soliciting or receiving order for liquor.

Seizure of liquor in transit.

SEC. 6. When any officer of the law shall discover any person in the act of transporting, in violation of the law, intoxicating liquor in any wagon, buggy, automobile, water or air craft, or other vehicle, it shall be his duty to seize any and all intoxicating liquor found therein being transported contrary to law. Whenever intoxicating liquor transported or possessed illegally shall be seized by an officer he shall take possession of the vehicle and team or automobile, boat, air or water craft, or any other conveyance, and shall arrest any person in charge thereof. Such officer shall at once proceed against the person arrested under the provisions of this act in any court having competent jurisdiction; but the said vehicle or conveyance shall be returned to the owner upon execution by him of a good and valid bond, with sufficient sureties, in a sum double the value of the property, which said bond shall be approved by said officer and shall be conditioned to return said property to the custody of said officer on the day of trial to abide the judgment of the court. The court, upon the conviction of the person so arrested, shall order the liquor destroyed, and, unless the claimant can show that the property seized is his property, and that the same was used in transporting liquor without his knowledge and consent, with the right on the part of the claimant to have a jury pass upon his claim, shall

Seizure of conveyance.

Arrest of person in charge. Procedure against person.

Release of conveyance on bond. Penalty and condition of bond.

Order for destruction of liquor.

order a sale by public auction of the property seized, and the officer making the sale, after deducting the expenses of keeping the property, the fee for the seizure, and the cost of the sale, shall pay all liens, according to their priorities, which are established, by intervention or otherwise at said hearing or in other proceeding brought for said purpose, as being bona fide and as having been created without the lienor having any notice that the carrying vehicle was being used for illegal transportation of liquor, and shall pay the balance of the proceeds to the treasurer or proper officer in the county who receives fines and forfeitures, to be used for the school fund of the county. All liens against property sold under the provisions of this section shall be transferred from the property to the proceeds of the sale of the property. If, however, no one shall be found claiming the team, vehicle, water or air craft, or automobile, the taking of the same, with a description thereof, shall be advertised in some newspaper published in the city or county where taken, or, if there be no newspaper published in such city or county, in a newspaper having circulation in the county, once a week for two weeks and by hand-bills posted in three public places near the place of seizure, and if no claimant shall appear within ten days after the last publication of the advertisement, the property shall be sold, and the proceeds, after deducting the expenses and costs, shall be paid to the treasurer or proper officer in the county who receives fines and forfeitures, to be used for the school fund of the county: <i>Provided</i> , that nothing in this section shall be construed to authorize any officer to search any automobile or other vehicle or baggage of any person without a search warrant duly issued, except where the officer sees or has absolute personal knowledge that there is intoxicating liquor in such vehicle or baggage.	Order for sale of property. Disposal of proceeds of sale. Expenses incident to seizure. Liens according to priority.
	Balance to county school fund.
	Liens transferred to proceeds.
	Advertisement if conveyance not claimed.
	Sale if no claimant appear.
	Proceeds to county school fund.
	Proviso: search without warrant.
SEC. 7. No person shall be excused, on the ground that it may tend to incriminate him or subject him to a penalty or forfeiture, from attending and testifying, or producing books, papers, documents, and other evidence in obedience to a subpoena of any court in any suit or proceeding based upon or growing out of any alleged violation of this act; but no natural person shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing as to which, in obedience to a subpoena and under oath, he may so testify or produce evidence; but no person shall be exempt from prosecution and punishment for perjury committed in so testifying.	Witness not excused on ground of self-crimination.
	Immunity to witness.
	No exemption as to perjury.
SEC. 8. In case of a sale of liquor where the delivery thereof was made by a common or other carrier, the sale and delivery shall be deemed to be made in the county wherein the delivery was made by such carrier or the consignee, his agent or employee, or in the county wherein the sale was made, or from which the shipment was made, and prosecution for such sale or delivery may be had in either county.	Place of sale and delivery.
	Place of prosecution.

Separate offenses may be united.	SEC. 9. In any affidavit, information, warrant, or indictment for the violation of this act, separate offenses may be united in separate counts, and the defendant may be tried on all at one trial, and the penalty for all offenses may be imposed. It shall not be necessary in any affidavit, information, warrant, or indictment to give the name of the purchaser or to include any defensive negative averments, but it shall be sufficient to state that the act complained of was then and there prohibited and unlawful: but this provision shall not be construed to preclude the trial court from directing the furnishing the defendant a bill of particulars when it deems it proper to do so.
Trial on all counts. Penalty for all offenses.	
Sufficiency of averments. Bill of particulars.	
Possession prima facie evidence of keeping for sale.	SEC. 10. From and after the ratification of this act the possession of liquor by any person not legally permitted under this act to possess liquor shall be prima facie evidence that such liquor is kept for the purpose of being sold, bartered, exchanged, given away, furnished, or otherwise disposed of in violation of the provisions of this act. But it shall not be unlawful to possess liquor in one's private dwelling while the same is occupied and used by him as his dwelling only, provided such liquor is for use only for the personal consumption of the owner thereof, and his family residing in such dwelling, and of his bona fide guests when entertained by him therein.
Possession not unlawful.	
Summons on citizens having interest in property.	SEC. 11. In all cases wherein the property of any citizen is proceeded against or wherein a judgment affecting it might be rendered, and the citizen is not the one who in person violated the provisions of the law, summons must be issued in due form and served personally, if said person is to be found within the jurisdiction of the court.
Complaints leading to search warrants.	SEC. 12. Upon the filing of a complaint under oath by a reputable citizen or information furnished under oath by an officer charged with the execution of the law, before a justice of the peace, recorder, mayor, or other officer authorized by the law to issue warrants, that he has reason to believe that any person has in his possession, at a place or places specified, liquor for the purpose of sale, a warrant shall be issued commanding the officer to whom it is directed to search the place or places described in such complaint or information: and if such liquor be found in any such place or places, to seize and take into his custody all such liquor, and to seize and take into his custody all glasses, bottles, jugs, pumps, bars, or other equipment used in the business of selling intoxicating liquor which may be found at such place or places, and to keep the same subject to the order of the court. The complaint or information shall describe the place or places to be searched with sufficient particularity to identify the same, and shall describe the intoxicating liquor or other property alleged to be used in carrying on the business of selling intoxicating liquor as particularly as practicable, and any description, however general, that will enable the officer executing the warrant to
Search warrants.	
Description of place.	
Description of property.	

identify the property seized shall be deemed sufficient. All liquor seized under this section shall be held and upon acquittal of the person so charged shall be returned to such person, and upon conviction, or upon default of appearance, shall be destroyed.

Disposal of
liquor seized.

SEC. 13. When the solicitor of any judicial district has good reason to believe that liquor has been manufactured or sold contrary to law within the county in his district, and believes that any person has knowledge of the existence and establishment of any illicit distillery, or that any person has sold liquor illegally, then it is lawful for the solicitor to apply to the clerk of the Superior Court of the county wherein the offense is supposed to have been committed to issue a subpoena for the person so having knowledge of said offense to appear before the next grand jury drawn for the county, there to testify upon oath what he may know touching the existence, establishment, and whereabouts of said distillery, or persons who have sold intoxicating liquor contrary to law, who shall give the names and personal description of the keepers thereof, and of any person who has sold liquor unlawfully; and such evidence, when so obtained, shall be considered and held in law as an information on oath upon which the grand jury shall make presentment, as provided by law in other cases. If any officer shall fail or refuse to use due diligence in the execution of the provisions of this section he shall be guilty of laches in office, and such failure be cause for removal from office.

Subpoena for witnesses before
grand jury.

Details of ex-
amination.

Effect of evi-
dence.

Officer guilty of
laches.

Removal from
office.

SEC. 14. No corporation, club, association, or person shall directly or indirectly keep or maintain, alone or by association with others, or by any other means, or shall in any manner aid, assist, or abet others in keeping or maintaining a clubroom or other place where intoxicating liquor is received, kept, or stored for barter, sale, exchange, distribution, or division among the members of any such club or association or aggregation of persons, or to or among any other persons by any means whatever, or shall act as agents in ordering, procuring, buying, storing, or keeping intoxicating liquor for any such purpose.

Clubrooms and
other places for
keeping, sale,
distribution or
division of liquor.

SEC. 15. All express companies, railroad companies, or other transportation companies doing business in this State are required hereby to keep a separate book in which shall be entered immediately upon receipt thereof the name of the person to whom liquor is shipped, the amount and kind received, and the date when received, the date when delivered, by whom delivered, and to whom delivered, after which record shall be a blank space, in which the consignee shall be required to sign his name, or, if he cannot write, shall make his mark in the presence of a witness, before such liquor is delivered to such consignee, and which book shall be open for inspection to any officer or citizen of the State, county, or municipality any time during business hours of the company, and such book shall constitute prima facie evi-

Records to be
kept by transpor-
tation companies.

Consignee to sign
book.

Record open for
inspection.

Book admissible
as evidence.

- Misdemeanor. dence of the facts therein and will be admissible in any of the courts of this State. Any express company, railroad company, or other transportation company, or any employee or agent of any express company, railroad company, or other transportation company violating the provisions of this section shall be guilty of a misdemeanor.
- Allegation of sale. SEC. 16. In indictments for violating any provisions of this article it shall not be necessary to allege a sale to a particular person, and the violation of law may be proved by circumstantial evidence as well as by direct evidence.
- Circumstantial evidence. SEC. 17. It is unlawful for any person to serve with meals, or otherwise, any liquor or intoxicating bitters, where any charge is made for such meal or service.
- Liquor served with meals. SEC. 18. It is unlawful for any druggist or pharmacist to sell, or otherwise dispose of for gain, any intoxicating liquor.
- Sale by druggists or pharmacists. SEC. 19. The provisions of this act shall not apply to grain alcohol, received by duly licensed physicians, druggists, dental surgeons, college, university, and State laboratories, and manufacturers of medicine, when intended to be used in compounding, mixing, or preserving medicines or medical preparations, or for surgical purposes, when obtained as hereinbefore provided: *Provided, however*, that nothing contained in this act shall prohibit the importation into the State of North Carolina and the delivery and possession in the State for use in industry, manufactures, and arts of any denatured alcohol or other denatured spirits which are compounded and made in accordance with the formulæ prescribed by acts of Congress of the United States and regulations made under authority thereof by the Treasury Department of the United States and the Commissioner of Internal Revenue thereof, and which are not now subject to internal revenue tax levied by the Government of the United States: *Provided further*, that this act shall not apply to wines and liquors required and used by hospitals or sanatoriums bona fide established and maintained for the treatment of patients addicted to the use of liquor, morphine, opium, cocaine, or other deleterious drugs, when the same are administered to patients actually in such hospitals or sanatoriums for treatment, and when the same are administered as an essential part of the particular system or method of treatment and exclusively by or under the direction of a duly licensed and registered physician of good moral character and standing: *Provided further*, that this act shall not prohibit the manufacture or sale of cider or vinegar.
- Proviso: denatured alcohol and other spirits. SEC. 20. It is lawful for any ordained minister of the gospel who is in charge of a church and at the head of a congregation in this State to receive in the space of ninety consecutive days a quantity of vinous liquor not greater than three gallons, for use in sacramental purposes only, and it shall be lawful for him to receive same in one or more packages or one or more receptacles.
- Proviso: hospitals and sanatoriums for treatment of addicts. SEC. 21. It is unlawful for any person to sell, or otherwise dispose of for gain, any intoxicating liquor.
- Proviso: cider and vinegar. SEC. 22. It is unlawful for any person to sell, or otherwise dispose of for gain, any intoxicating liquor.
- Wine for sacramental purposes. SEC. 23. It is unlawful for any person to sell, or otherwise dispose of for gain, any intoxicating liquor.
- Packages. SEC. 24. It is unlawful for any person to sell, or otherwise dispose of for gain, any intoxicating liquor.

SEC. 21. It is the duty of the sheriff of each county in the State and of the police of each incorporated town or city in the State to search for and seize any distillery or apparatus used for the manufacture of intoxicating liquor in violation of the laws of North Carolina, and to deliver same, with any materials used for making such liquor found on the premises, to the board of county commissioners, who shall confiscate the same and shall cause the distillery to be cut up and destroyed, in their presence or in the presence of a committee of the board, and who may dispose of the material, including the copper or other material from the destroyed still or apparatus, in such manner as they may deem proper.

Sheriffs and police to search for and seize distilleries.

Delivery to county commissioners.

Confiscation and destruction.

Disposal of material.

SEC. 22. It is the duty of the sheriff and other officers mentioned in the preceding section to seize and then and there destroy any and all liquor which may be found at any distillery for the manufacture of intoxicating liquor in violation of law, and to arrest and hold for trial all persons found on the premises engaged in distilling or aiding or abetting in the manufacture or sale of intoxicating liquor.

Destruction of liquor at distillery.

Persons arrested.

SEC. 23. If any officer mentioned in the two preceding sections shall fail or refuse to use diligence in the execution of the provisions of such section, after being informed of violation thereof, he shall be guilty of laches in office, and such failure be cause for removal therefrom.

Officer guilty of laches.

Removal from office.

SEC. 24. For every distillery seized under this act the sheriff or other police officer shall receive such sum as the board of county commissioners of the county in which the seizure was made shall, in the discretion of such board, allow, which sum shall not be less than five dollars nor more than twenty dollars: *Provided*, that the commissioners shall not pay any amount if they are satisfied, after due investigation, that the seizure of the distillery was not bona fide made: *Provided further*, that when the sheriff of a county captures a distillery he shall receive the fee for his own use, regardless of whether he be on fees or on salary.

Rewards for seizure of still.

Proviso: seizure made in good faith.

Proviso: reward to use of sheriff.

SEC. 25. When any justice of the peace, magistrate, recorder, mayor of a town, or judge of the Superior Courts or Supreme Court shall have good reason to believe that any person within his jurisdiction has knowledge of the unlawful sale of liquor or the existence and establishment of any place where intoxicating liquor is sold or manufactured contrary to law, in any town or county within his jurisdiction, such person not being minded to make voluntary information thereof on oath, then it shall be lawful for such justice of the peace, magistrate, recorder, mayor, or judge to issue to the sheriff of the county or to any constable of the town or township in which such place where intoxicating liquor is sold or manufactured contrary to law is supposed to be, a subpœna, capias ad testificandum, or other summons in writing, commanding such person to appear immediately before such justice of

Officers given power to compel evidence.

Effect of evidence. Process authorized.	the peace, magistrate, recorder, mayor, or judge, and give evidence on oath as to what he may know touching the existence, establishment, and whereabouts of such place where intoxicating liquor is sold or manufactured contrary to law, and the name and personal description of the keeper thereof, or person selling or manufacturing liquor. Such evidence, when obtained, shall be considered and held in law as an information under oath, and the justice, magistrate, recorder, mayor, or judge may thereupon proceed to seize and arrest such keeper or person selling, manufacturing, or having liquor contrary to law, and issue such process as is provided by law. No discovery made by the witness upon such examination shall be used against him in any penal or criminal prosecution, and he shall be altogether pardoned of the offense so done or participated in by him.
Immunity to witness.	
Distilling or manufacturing liquor.	SEC. 26. It is unlawful for any person to distil, manufacture, or in any manner make, or for any person to aid, assist, or abet any such person in distilling, manufacturing, or in any manner making any spirituous or malt liquors or intoxicating bitters within the State of North Carolina. Any person or persons violating the provisions of this section shall, for the first conviction, be guilty of a misdemeanor and, upon conviction or confession of guilt, punished in the discretion of the court; for the second or any subsequent conviction, said person or persons shall be guilty of a felony, and upon conviction or confession in open court shall be imprisoned in the State Prison for not less than four months and not exceeding five years, in the discretion of the court.
First offense misdemeanor.	
Second offense felony.	
Punishment.	
Misdemeanor : punishment.	SEC. 27. Any person violating any of the provisions of this act, except as otherwise specified in this act, shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, or both, in the discretion of the court: <i>Provided</i> , that no person shall be punished who has been previously punished for the same offense by a Federal court.
Proviso : punishment by Federal court.	
Laws repealed. Repeal not affecting local acts.	SEC. 28. All laws in conflict with this act are hereby repealed, but nothing in this act shall operate to repeal any of the local acts of the General Assembly of North Carolina prohibiting the manufacture or sale or other disposition of any liquor mentioned in this act, or any laws for the enforcement of the same, but all such acts shall continue in full force and effect and in concurrence herewith, and indictment or prosecution may be had either under this act or under any local act relating to the same subject.
Validity of act.	SEC. 29. If any provision of this act shall be held invalid, it shall not be construed to invalidate other provisions of this act. SEC. 30. This act shall be in force from and after its ratification. Ratified this the 1st day of March, A. D. 1923.

CHAPTER 2

AN ACT TO IMPROVE THE SANITARY CONDITIONS OF THE MANUFACTURE OF BEDDING AND TO PREVENT FRAUDULENT DESCRIPTION OF THE MATERIALS USED THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That the term "bedding" as used in this act shall be construed to mean any mattress, upholstered spring, comforter, pad, cushion or pillow designed and made for use in sleeping or reclining, except where the filling thereof consists exclusively of sterilized feathers.

Definitions:
Bedding.

The word "person" as used in this act shall be construed to import the plural and the singular, as the case demands, and shall include individuals, corporations, partnerships, joint-stock companies, societies, and associations.

Person.

When construing and enforcing the provisions of this act, the act, omission, or failure of any officer, agent, or other person acting for or employed by any individual, corporation, partnership, joint-stock company, society, or association, within the scope of his employment or office, shall in every case be also deemed the act, omission or failure of such individual, corporation, partnership, joint-stock company, society, or association as well as that of the person.

Responsibility of
principals for
acts of employees.

SEC. 2. No person shall, in the making or remaking of any article of bedding as herein defined, use any material of any kind that has been used by or about any person having an infectious or contagious disease or has formed a part of any article of bedding which has been so used, or use in said manufacture any material known as "shoddy" and consisting in whole or part of old or worn clothing, carpets, or other fabric or material previously used, or use in said manufacture any other fabric or material from which shoddy is constructed.

Use of material
exposed to infec-
tion.

Use of "shoddy."

SEC. 3. No person shall sell, offer for sale, deliver, consign for sale, or have in his possession with intent to sell, deliver, or consign for sale, any article of bedding that has been used by or about any person having an infectious or contagious disease.

Bedding exposed
to infection.

SEC. 4. No person shall remake or renovate any article of bedding unless all the material to be used in said remade or renovated bedding shall first be thoroughly sterilized and disinfected by a process approved by the State Board of Health. No person shall sell, offer for sale, deliver, consign for sale, or have in his possession with intent to sell, deliver, or consign for sale, any article of bedding which has been previously used, unless the said article

Remaking or
renovation of
bedding.

Sale of used bed-
ding without dis-
infection.

of bedding shall first be thoroughly sterilized and disinfected by a process approved by the State Board of Health.

Bedding to be
labeled or
tagged.

SEC. 5. No person shall sell, offer for sale, consign for sale, or have in his possession with intent to sell, offer for sale, or consign for sale any article of bedding as herein designated, unless the same be labeled or tagged as follows:

Description of
material.

Upon each of such articles of bedding there shall be securely sewed upon the outside thereof a muslin or linen label upon which shall be legibly written or printed, in the English language, a description of the material used as the filling of such article of bedding; if any and all the material used as the filling of such article of bedding shall not have been previously used, the words "Manufactured of new material" shall appear upon said tag, together with the name and address of the maker or vender thereof.

If of new ma-
terial.

Misleading words
unlawful.

It shall be unlawful to use in the said statement concerning any mattress the word "felt" or words of like import, if there has been used in filling said mattress any materials which are not felted and filled in layers.

Label if materials
previously used.

If any of the material used in the making or remaking of such article of bedding shall have been previously used, the words "Manufactured of previously used material" or "Remade of previously used material," as the case may be, shall appear upon said tag or label, together with the name and address of the maker or vender thereof, and also a description of the material used in the filling of such article of bedding.

Form of state-
ment.

The statement required under this section of this act shall in form be as follows:

"OFFICIAL STATEMENT

MANUFACTURED OF NEW MATERIAL

Materials used in filling-----

Made by-----

Vender-----

Address-----

"This article is made in compliance with an act of the General Assembly of North Carolina of the session of one thousand nine hundred and twenty-three."

Statement of com-
pliance with
law.
Compliance with
laws of other
states.

The statement of compliance required in the foregoing "official statement" shall not be construed to imply that it is prohibited to state, also, that the article of bedding is made in compliance with an act or acts of other states.

Specification for
letters.

The words "Manufactured of new material," or "Manufactured of previously used material," or "Remade of previously used material," together with the description of the material used as the filling of an article of bedding, shall be in letters not less than one-eighth ($\frac{1}{8}$) of an inch in height.

In the case of all articles of bedding, the sewing of any edge of the tag securely into an outside seam of the article shall be deemed a compliance with that portion of the act requiring that the tag be "securely sewed" upon the article.

Definition of
securely sewed.

No term of description likely to mislead shall be used on any tag or label required by this act, in the description of the materials used in the filling of any article of bedding. That this act shall not be construed to prevent a person from making or having made any bedding out of materials furnished by said person for his or her own use, or to any person who does not make over six mattresses per week, provided said label is attached.

Misleading terms
not to be used.

Bedding made for
use of person fur-
nishing material.

SEC. 6. Any person other than a purchaser for his own use who shall remove, deface, alter, or shall cause to be removed, defaced, or altered any label or tag upon any article of bedding so labeled or tagged under the provisions of this act shall be guilty of a violation thereof.

Tampering with
tag forbidden.

SEC. 7. Any person who shall fail to comply with any of the provisions of this act shall be guilty of a violation thereof. The unit for separate and distinct offense in violation of this act shall be each and every article of bedding made, remade, sold, offered for sale, delivered, consigned, or possessed with an intent to sell, offer for sale, deliver or consign, contrary to the provisions hereof.

Failure to comply
with act.

Unit of separate
and distinct of-
fense.

Any person who violates any provision of this act shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not less than twenty-five and not more than one thousand dollars or be imprisoned in the county jail not to exceed six months, or be both fined and imprisoned.

Misdemeanor.

Punishment.

SEC. 8. Every place where articles of bedding are made, remade, or renovated, or held for sale, consignment, or delivery, shall be subject to supervision and inspection by the State Board of Health, whose duty it shall be to supervise and inspect the manufacture and sale of articles of bedding as defined in this act. Should said State Board of Health find articles of bedding being made, remade, or renovated, or held for sale, consignment, or delivery, in other than sanitary conditions, then said State Board of Health shall give the person responsible for this unsanitary condition a definite length of time within the discretion of said State Board of Health, said time, however, not to exceed sixty days, in which to remedy the said unsanitary condition or conditions, and in the event of failure to do so on the part of the person responsible therefor, the said failure shall become a violation of this act. Said State Board of Health shall have the power to prosecute all violations of this act. Should said State Board of Health have reason to believe that any person is violating or has violated any provision of this act, it shall be the duty of said State Board of Health to prosecute such person therefor.

Supervision and
inspection by
State Board of
Health.

Action of State
Board prescribed.

Time to remedy
unsanitary con-
ditions.

Violation of act.
State Board of
Health to prose-
cute.

Power of Board to examine bedding.	SEC. 9. If and when any officer of the State Board of Health has reason to believe that any article of bedding sold, offered for sale, delivered, consigned, or possessed with intent to sell, offer for sale, deliver, or consign, is not correctly labeled as to contents, the said officer shall be empowered to open such article of bedding to examine the material used in filling the same; and if said officer after examination of the material used as filling is unable to determine definitely whether the material used as filling is new or has been previously used, or whether the material used in filling such article of bedding is of the kind it is stated to be on the label, or, in the case of feather pillows, whether the feathers used in filling same have been sterilized or not, the said officer shall have power to examine the purchase invoice or invoices of such material and such other records of the business as are necessary to determine definitely the kind and character of the material used in such articles of bedding.
Examination of invoices and records.	
Reports to solicitor.	SEC. 10. Any person who has reason to believe that this act has been or is being violated may present the facts to the solicitor of the judicial district wherein such violation occurs, and it shall thereupon be the duty of said solicitor to investigate the said violation and to institute a prosecution if he finds reasonable cause to believe that there has been such violation. Any individual may institute proceedings to enforce this act and punish any violation thereof in the county where such violation occurs.
Duty of solicitor.	
Action by individuals.	
Repealing clause.	SEC. 11. All acts or parts of acts heretofore passed which are inconsistent with any of the provisions of this act are hereby repealed. This act shall take effect three months from and after the date of its ratification.
When act effective.	Ratified this the 1st day of March, A. D. 1923.

CHAPTER 3

AN ACT FOR THE RELIEF OF CERTAIN CONFEDERATE WIDOWS

The General Assembly of North Carolina do enact:

Widows entitled to pensions.	SECTION 1. That every widow of a Confederate soldier who married and was widowed prior to one thousand eight hundred and sixty-six and who has not remarried and who bore and raised legitimate child or children of the deceased Confederate soldier, and who has lost her mind, or become helpless, and is not confined in an asylum, or inmate of any charitable institution shall receive the same pay and in the same manner as blind Confederate soldiers.
Classification.	SEC. 2. This act shall be in force from and after its ratification. Ratified this the 14th day of February, A. D. 1923.

CHAPTER 4

AN ACT TO RAISE REVENUE.

The General Assembly of North Carolina do enact:

SCHEDULE A

SECTION 1. *Taxes payable in National currency.*

The taxes hereinafter designated are payable in the existing National currency, and except as otherwise provided shall be for the calendar year in which they become due.

Payable in national currency.
For calendar year.

SEC. 2. *Poll tax.*

There shall be levied by the board of county commissioners in each county a tax of two dollars on each taxable poll, or male between the ages of twenty-one and fifty years, except the poor and infirm, whom the county commissioners may declare and record fit subjects for exemption. The taxes levied and collected under this section shall be for the benefit of the public school fund of the county and for the support of the poor, but not more than twenty-five per cent of the tax may be used for the latter purpose.

Poll.

Exemptions.

Tax for school fund and support of poor.
Proportion.

SEC. 3. *State taxes.*

No tax on any property in the State shall be levied for any of the uses of the State Government. The taxes hereinafter levied in this act are for the expenses of the State Government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, an equalizing fund for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

No State tax on property.
Tax for State expenses.
Recitation of uses.

SEC. 4. *Corporation taxes payable to the Commissioner of Revenue.*

Every corporation, joint-stock association, limited partnership, or company whatsoever, from which a report is required by law to be made to the Commissioner of Revenue, shall be subject to and pay to the Commissioner of Revenue annually the franchise tax imposed by section eighty-nine of this act; it shall be the duty of the Commissioner of Revenue to mail to every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this section as relates to penalty as notice of penalty for failure to pay said taxes; and it shall be the duty of the treasurer or other officer having charge of any such corporation, joint-stock association, or limited partnership upon which a tax is imposed to transmit the amount of the tax to the Commissioner of Revenue within thirty days from the date of such notice. If such tax is not paid by the first day of November, it shall be the duty of the Commissioner of Revenue to send, not

Corporation tax payable to Commissioner of Revenue.

Franchise tax.

Statement mailed to corporation charged.

Notice of penalty for failure to pay.

Payment within thirty days.

Final notice.

Certificate to
sheriff or tax col-
lector.

Penalty added.

Amount charged
to sheriff or tax
collector.

Certificate to
have force as of
judgment and
execution.

Sheriff to collect
by levy and sale.

Fees allowed for
collection.

Returns of un-
collectible taxes.

Delinquent taxes
heretofore ac-
crued.

Proviso: inter-
ests taxed as
capital stock.

Exoneration of
individual stock-
holders on pay-
ment by compa-
nies.

Individual stock-
holders of for-
eign corpora-
tions.

Situs of shares
declared.

Tax exemptions
repealed.

All property and
effects taxable.

Exceptions.

later than November fifteenth, final notice to such delinquent corporation that penalty will be imposed if payment is not made as required by this section. If the said tax is not paid by the first day of December next following, the Commissioner of Revenue shall thereupon certify the same, with ten per centum of such tax added, to the sheriff or tax collector of the county in which such delinquent corporation has its principal office, and charge such sheriff or tax collector with the amounts so certified. Such certificate by the Commissioner of Revenue to the sheriff or tax collector in any county shall have the same force and effect as a judgment and execution against the real and personal property of such corporation as is given by the Machinery Act for the collection of other taxes, and it shall be the duty of the sheriff or tax collector to proceed to collect same, by levy, advertisement, and sale, in the same manner as provided by law for the collection of other taxes. The sheriff or tax collector shall be allowed the same fees for collecting, or for levy, advertisement and sale, as provided by law for collection of other taxes, the same to be allowed in settlement with the Commissioner of Revenue, and in cases where the sheriff, after due diligence, is unable to collect the tax, he shall return the same to the Commissioner of Revenue uncollected. The provisions of this section shall apply to any taxes payable directly to the State Treasurer that are due and unpaid at the time of the passage of this act, and such taxes may be certified for collection at any time: *Provided*, that for the purposes of this act interests in limited partnerships or joint-stock associations shall be deemed to be capital stock, and taxed accordingly. Individual stockholders in any corporation, joint-stock association, limited partnership, or company paying a tax on its capital stock shall not be required to pay any tax on said stock or list the same, nor shall corporations legally holding capital stock in other corporations in this State, upon which the tax has been paid by the corporation issuing the same, be required to pay any tax on said stock or list the same. Nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock in this State, and the *situs* of such shares of stock in foreign corporations, owned by residents of this State, for the purposes of this act is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

SEC. 5. *Tax exemption repealed.*

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation except property belonging to the United

States and to municipal corporations and property held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, and also cemeteries: *Provided*, that no property whatever, held or used for investment, speculation or rent shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investments shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable or benevolent institutions.

Proviso: property held for investment, speculation or rent.

INHERITANCE TAX

SCHEDULE AA

SEC. 6. *Rate of inheritance tax.*

From and after the passage of this act all real and personal property of whatever kind and nature, including stocks and bonds of foreign and domestic corporations held or deposited either within or without the State, which shall pass by will or by the intestate laws of this State from any person who may die seized or possessed of the same while a resident of this State, whether the person or persons dying seized thereof be domiciled within or out of the State (or if the decedent was not a resident of this State at the time of his death, such property or any part thereof within this State), or any interest therein or income therefrom which shall be transferred by deed, grant, sale, or gift, made within three years of the death of the grantor, bargainor, donor, or assignor: *Provided*, said property conveyed, granted, sold, given or transferred shall, at the time of such deed, grant, or gift, exceed three per cent of the value of the estate of such grantor, bargainor, donor, or assignor, and intended to take effect in possession or enjoyment after such death, to any person or persons or to bodies corporate or politic, in trust or otherwise, or by reason whereof any person or body corporate or politic shall become beneficially entitled in possession or expectancy to any property or the income thereof, shall be and hereby is made subject to a tax for the benefit of the State, as follows, that is to say: *Provided further*, the property so conveyed, granted, sold, given or transferred shall not be in the possession of and owned by an innocent purchaser for value at the time of the death of the grantor, bargainor, donor or assignor.

Property subject to inheritance tax.

Transfers in contemplation of death of grantor.

Proviso: value of property transferred.

Proviso: property held by innocent purchaser for value.

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, adopted child, or husband or wife, or son-in-law or daughter-in-law or stepchild of the person who died possessed of such property aforesaid, or any person to whom the decedent stood in the mutually acknowledged relation of a parent, and who began such

Inheritors of first class.

relationship at or before such person's fifteenth birthday, and whose relationship was continuous from such age until the date of the decedent's death, at the following rates of tax for each one hundred dollars of the clear market value of such interest in such property:

Rate of tax.	RATE OF TAX
First \$25,000 above exemption-----	1 per cent
Excess over \$ 25,000 and up to \$100,000---	2 per cent
Excess over \$100,000 and up to \$250,000---	3 per cent
Excess over \$250,000 and up to \$500,000---	4 per cent
Excess over \$500,000-----	5 per cent

Exemptions. The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this subsection, two thousand dollars each: *Provided*, a grandchild or grandchildren shall be allowed the single exemption or the pro rata part of the exemption of the parent which he or they represent; and the same rule shall apply to the taking under a will and also in case of specific legacy or devise.

Proviso: grand-children.

Inheritors of second class. Second. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister or uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax for each one hundred dollars of the clear market value of such interest:

Rate of tax.	RATE OF TAX
\$25,000 or less-----	3 per cent
Excess over \$ 25,000 and up to \$100,000---	4 per cent
Excess over \$100,000 and up to \$250,000---	5 per cent
Excess over \$250,000 and up to \$500,000---	6 per cent
Excess over \$500,000-----	7 per cent

Inheritors of third class. Third. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax for each one hundred dollars of the clear market value of such interest:

Rate of tax.	RATE OF TAX
\$25,000 or less-----	5 per cent
Excess over \$ 25,000 and up to \$100,000---	6 per cent
Excess over \$100,000 and up to \$250,000---	7 per cent
Excess over \$250,000 and up to \$500,000---	8 per cent
Excess over \$500,000-----	9 per cent

Provided, that no tax be imposed or collected under this section on legacies or property passing by will or otherwise, or by the laws of this State to religious, educational, or charitable corporations (not conducted for profit) in this State, and this provision shall apply to all such legacies or property passing by will or by the laws of this State since March twelve, one thousand nine hundred and thirteen; nor shall any tax be imposed in any case where the whole amount of such legacy or devise does not exceed two hundred dollars (\$200.00) in value.

Proviso: exemptions.

Fourth. That in calculating the value of the distributive share the following deductions, and no others, shall be allowed: Debts of the decedent, taxes accrued and unpaid, Federal estate taxes and estate and inheritance taxes paid to other states, and death duties paid to foreign countries; drainage and street assessments, funeral and burial expenses, all amounts actually expended for monuments not exceeding the sum of five hundred dollars, commissions of executors and administrators actually allowed and paid, and cost of administration, including reasonable attorneys' fees.

Deductions.

Fifth. That whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees, or devisees, without the qualification and appointment of a personal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the Commissioner of Revenue, whereupon the Commissioner of Revenue shall proceed to appraise said estate and collect the inheritance tax thereon as prescribed by this act.

Certificate of settlement without representation.

Appraisal by Commissioner of Revenue.

Sixth. All advancements and gifts equal to or in excess of three per cent of the decedent's estate at the time such advancements or gifts were made, and made within three years of the decedent's death, shall be subject to the inheritance tax herein prescribed as of the date of the death of the decedent. Any transfers or conveyances made upon consideration that was grossly inadequate within the same period shall be an inheritance to the extent that the consideration was inadequate at the time it was made, and shall be subject to the inheritance tax herein prescribed as of the date of the death of the decedent.

Advancements and gifts subject to inheritance tax.

Transfers on inadequate consideration.

Seventh. The words "such property or any part thereof or interest therein within this State," wherever appearing in this act, shall include in its meaning bonds and shares of stock in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds or shares of stock in any such incorporated company owning property and doing business outside of this State

Definition of "such property."

Tax on transfer of bonds and stock.

	shall be paid before waivers are issued for the transfer of such bonds or shares of stock as hereinabove provided for.
"Estate" and "property" construed.	The words "estate" and "property" wherever used in this act, except where the subject or context is repugnant to such construction, shall be construed to mean the interest of the testator, intestate, grantor, bargainor, or vendor, passing or transferred to the individual or specific legatee, devisee, heir, next of kin, grantee, donee, or vendee, not exempt under the provisions of this act, whether such property be situated within or without this State. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession, or enjoyment, present or future, by distribution, by statute, descent, devise, bequest, grant, deed, bargain, sale, or gift.
Liability on foreign company recording transfer.	Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the bonds or shares of stock of any decedent holder of shares of stock in such company exceeding in par value two hundred dollars before the inheritance tax, if any, has been paid, shall become
Property subject to execution.	liable for the payment of the said tax, and any property held by such company in this State shall be subject to execution to satisfy same. A receipt or waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock or bonds.
Waiver by Commissioner of Revenue.	The Commissioner of Revenue shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds or stock; he shall determine the value of such bonds or stock, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due, and shall make prompt return to the State Treasurer of all such taxes collected.
Blank forms.	The Commissioner of Revenue shall have authority, under penalties provided in section eighty-nine of this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.
Value of bonds or stock. Settlement of inheritance taxes.	Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor: and whenever any person or corporation possessing such power of appointment so derived
Return of taxes collected.	
Enforcement of reports.	
Exercise of power of appointment deemed transfer.	
Rate determined by relationship.	

shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Transfer presumed on failure to exercise power.

SEC. 7. *When all heirs, legatees, etc., are discharged from liability.*

All heirs, legatees, devisees, administrators, executors, and trustees shall only be discharged from liability for the amount of such taxes, the settlement of which they may be charged with, by paying the same for the use aforesaid as hereinafter provided.

Liability discharged by payment.

SEC. 8. *Discount for payment in six months; interest after twelve months; penalty after two years.*

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor, or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, vendor, a discount of three per centum shall be allowed and deducted from such taxes; if not paid within one year from date of the death of the testator, intestate, grantor, donor, or vendor, such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of one year from the date of the death of such testator, intestate, grantor, donor, or vendor, for a period of one year, and ten per centum per annum thereafter until the same is paid.

Discount allowed.

Interest after one year.

Interest after two years.

The penalty of ten per cent herein imposed may be remitted to simple interest by the Commissioner of Revenue in case of unavoidable delay in settlement of estate or of pending litigation. And the Commissioner of Revenue is further authorized, in case of protracted litigation or other delay in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule with respect to so much of the estate as was involved in such litigation or other unavoidable cause or delay: *Provided*, that time for payment and collection of such tax may be extended by the Commissioner of Revenue for good reason shown.

Commissioner of Revenue may remit penalty.

Commissioner may remit interest.

Proviso: extension of time.

SEC. 9. *Collection to be made by sheriff if not paid in two years.*

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the Commissioner

Certificate of non-payment sent to sheriff.

Collection.
 Fee to sheriff.
 Collection by
 distress.

Returns within
 thirty days.

of Revenue to certify to the sheriff of the county in which the estate is located the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the Commissioner of Revenue of all such taxes within thirty days after collection.

SEC. 10. *Executor, etc., shall deduct tax.*

Representative or
 trustee allowed
 credit for pay-
 ments.

Demand for pay-
 ment of tax on
 legacies.

Payment or de-
 livery not en-
 forceable before
 payment of tax.

Sale of legacy
 for tax.

Distribution of
 balance.

Sums retained
 to be paid
 promptly.

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall be compelled to pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State shall be paid by him to the proper officer without delay.

SEC. 11. *Legacy for life, etc., tax to be retained, etc., upon the whole amount.*

Tax on devises
 for life or term
 or on contin-
 gencies.

Tax on whole
 amount due.
 Apportionment
 of tax.

Basis of com-
 putation for ap-
 portionment.

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years, or upon condition or contingency, with remainder to take effect upon the termination of the life estate or the happening of the condition or contingency, the tax on the whole amount shall be due and payable as in other cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as sections one thousand seven hundred and ninety and one thousand seven hundred and ninety-one of the Consolidated Statutes, and upon the basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests.

SEC. 12. *Legacy charged upon real estate, heir or devisee to deduct and pay to executor, etc.*

Whenever such legacy shall be charged upon or payable out of real estate the heir or devisee of such real estate, before paying the same to such legatee, shall deduct therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be enforced by the decree of the court in the same manner as the payment of such legacy may be enforced: *Provided*, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property, from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State.

Legacy charged on real estate paid by heir or devisee.
Deduction.

Charge on real estate until paid

Proviso: lien for taxes.

Lien continued until payment.

SEC. 13. *Computation of tax on nonresident decedents.*

A tax shall be assessed on the transfer of property made subject to tax as aforesaid in this State of a nonresident decedent if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act if such nonresident decedent had been a resident of this State, and all his property, real and personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated: *Provided*, that nothing in this clause contained shall apply to any specific bequest or devise of any property in this State.

Computation of tax on nonresident decedents.

Ratio of tax.

Proviso: specific bequest or devise.

SEC. 13a. *Specific devise or bequests of nonresident decedents.*

A specific devise or bequest of a nonresident decedent of property within this State shall be taxed at the rate applicable to strangers in the blood, without deduction or exemption: *Provided*, that if the executor of such estate shall file with the Commissioner of Revenue a full and complete report of the entire estate, wherever situate, and the age and relationship of the beneficiary to said decedent, the proportional part of the deductions and exemptions shall be allowed, and at the rate of tax applicable to such relationship in accordance with section six of this act.

Specific devise or bequest by nonresident decedent.
Proviso: deductions and exemptions allowed on report of entire estate.

SEC. 14. *Foreign executor or administrator transferring stock shall pay the tax on such transfer.*

Whenever any foreign executor or administrator or trustee shall assign or transfer any stocks or bonds in this State standing in the name of the decedent or in trust for a decedent, which shall be liable for the said tax, such tax shall be paid on the transfer

Foreign executor or administrator to pay tax on transfer.

Liability of corporation permitting transfer.

Commissioner of Revenue to make appraisals and settlement.
Computation of tax.
Receipt or waiver protection to corporation.

thereof; otherwise the corporation permitting such transfer shall become liable to pay such tax.

The Commissioner of Revenue is given authority to make appraisal of such stocks or bonds, and settlement of taxes due under this section. Tax shall be computed as provided in section twelve of this act, and receipt or waiver issued by the Commissioner of Revenue shall be complete protection to any such corporation for the transfer of such stocks or bonds.

SEC. 14a. *Duties of the clerks of the Superior Court.*

Clerks of Superior Court to report monthly.

Details of reports.

Proviso: deaths not reported.

Record of settlements of inheritance tax.

Payments to clerks.

It shall be the duty of the clerk of the Superior Court of each of the several counties of the State to make up and transmit to the Commissioner of Revenue on or before the tenth day of each month a list of persons who died, leaving property in his county, during the previous month or those who died prior at any time thereto and whose death had not been reported by said clerk to the Commissioner of Revenue, together with the name and post-office address of the executor, administrator, or other personal representative of the estate of such deceased person, and in case there is no personal representative, the names and postoffice addresses of the heirs at law, legatees, distributees and devisees in so far as such clerk may have such information: *Provided*, that the clerk shall make no report of a death where the estate of the decedent is less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren of the decedent.

It shall also be the duty of the clerk of the Superior Court of each of the several counties of the State to enter in a book, prepared and furnished by the Commissioner of Revenue, to be kept for that purpose, and which shall be a public record, a condensed copy of the settlement of inheritance taxes of each estate, together with a copy of the receipt showing payment, or a certificate showing no tax due, as shall be certified to him by the Commissioner of Revenue.

For these services, where performed by the clerk, the clerk shall be paid by the Commissioner of Revenue when certificates and receipts are sent in to be recorded, as follows: For recording the certificates of the Commissioner of Revenue where the tax received by the State is less than five dollars (\$5.00), or a certificate showing no tax due, the sum of one dollar (\$1.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five dollars (\$5.00) and less than five hundred dollars (\$500.00), he shall be paid the sum of five dollars (\$5.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five hundred dollars (\$500.00) and less than one thousand dollars (\$1,000.00), he shall be paid

the sum of ten dollars (\$10.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one thousand dollars (\$1,000.00) and less than two thousand dollars (\$2,000.00), he shall be paid the sum of fifteen dollars (\$15.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than two thousand dollars (\$2,000.00) and less than three thousand dollars (\$3,000.00), he shall be paid the sum of twenty dollars (\$20.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is in excess of three thousand dollars (\$3,000.00), he shall be paid the sum of twenty-five dollars (\$25.00), which sum shall be the maximum amount paid for recording the Commissioner of Revenue's certificate in any one estate.

The clerks of the Superior Court of the several counties shall be allowed the fees provided for in this section in addition to other fees or salaries received by them, and any and all provisions in local acts in conflict with this act are hereby repealed: *Provided, however*, on estates now in process of settlement on which the final settlement of inheritance tax is made prior to December first, one thousand nine hundred and twenty-three, the rate of fees and commissions shall be as provided in chapter thirty-four, Public Laws one thousand nine hundred and twenty-one: *Provided further*, that each estate becoming liable after the passage of this act clerks shall receive no fees except as provided herein.

Fees allowed clerks in addition to other fees and salaries.

Proviso: fees on estates now in process of settlement.

Proviso: fees on estates becoming liable hereafter.

SEC. 15. *Information by administrator and executor.*

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all the heirs-at-law and their relationship to decedent, and every executor shall prepare a like statement, accompanied by a copy of the will, showing the relationship to the decedent of all legatees, distributees, and devisees, named in the will, and the age at the time of death of the decedent of all legatees, distributees, and devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator, or trustee. If any of the heirs-at-law, distributees, and devisees are minor children of the decedent, such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in this State, and of all personal property of the estate, together with an appraisal under oath of the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions permitted by this statute, so far as they may be ascertained at the time of filing such statement; and also the full statement of all gifts or advancements made by deed, grant, or sale, to any

Statements by administrators and executors.

Details of statements.

Age of heirs, distributees, or devisees, if minors.

Inventory of real property in this State and all personal property. Sworn appraisal. Deductions permitted.

Gifts and advancements.

Statement filed with Commissioner of Revenue.
Time for filing.
Blank forms.
Penalty for failure or refusal.

Recovery of penalty.

Tentative settlement.

Proviso: estates excepted.

Supervision by Commissioner of Revenue.

Rules and regulations.
Deputies, attorneys, examiners and special agents.

Inquiries as to enforcement of law by counties.

Appraisal by agents of department.

Special appraiser.

Pay of special appraiser.

Appeal from additional appraisal to Commissioner of Revenue.
Appeal to Superior Court.

person or corporation, in trust or otherwise, within three years prior to the death of the decedent. The statement herein provided for shall be filed with the Commissioner of Revenue at Raleigh, N. C., six months after the qualification of the executor or administrator, upon blank forms to be prepared by the Commissioner of Revenue. If any administrator or executor fails or refuses to comply with any of the requirements of this section, he shall be liable to a penalty of not more than one thousand dollars, which shall be recovered by the Commissioner of Revenue for use of the State in an action to be brought in the Superior Court of the county in which the estate is being administered. Every executor or administrator may make a tentative settlement of the inheritance tax with the Commissioner of Revenue based upon the sworn inventory provided in this section: *Provided*, that this section shall not apply to estates of less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren of the decedent.

SEC. 16. *Supervision by Commissioner of Revenue.*

The Commissioner of Revenue shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act and the collection of all inheritance taxes found to be due thereunder, and shall make all necessary rules and regulations for the just and equitable administration thereof. He shall regularly employ such deputies, attorneys, examiners or special agents as may be necessary for the reasonable carrying out of its full intent and purposes. Such deputies, attorneys, examiners or special agents shall, as often as required to do so, visit the several counties of the State to inquire and ascertain if all inheritance taxes due from estates of decedents, or heirs-at-law, legatees, devisees, or distributees thereof, have been paid; to see that all statements required by this act are filed by administrators and executors, or by beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuations returned by the administrator or executor, the deputy, attorney, examiner, or appraiser shall make an additional appraisal after proper examination and inquiry, or may, in special cases, recommend the appointment by the Commissioner of Revenue of a special appraiser, who, in such case, shall be paid five dollars per day and expenses for his services. The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the Commissioner of Revenue, which appeal shall be heard and determined as other cases. From this decision the administrator or executor shall have the right to appeal to

the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Corporation Commission: *Provided*, that the tax shall first be paid, and if it shall be determined upon trial that said tax or any part thereof was illegal or excessive, judgment shall be rendered therefor with interest, and the amount of tax so adjudged overpaid or declared invalid shall be certified by the clerk of the court to the Commissioner of Revenue, who is authorized and directed to draw his warrant on the State Treasurer for the amount thereof.

Rules governing appeal.

Proviso: tax to be first paid. Repayment if directed by court.

SEC. 17. *Proportion of tax to be repaid upon certain conditions.*

Whenever debts shall be proven against the estate of a decedent, after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State Treasury, or shall be refunded by the State Treasurer if it has been so paid in, upon certificate of the Commissioner of Revenue.

Legatees required to refund legacy to be repaid tax.

SEC. 18. *Commissioner of Revenue may order executor, etc., to file account, etc.*

If the Commissioner of Revenue shall discover that reports and accounts have not been filed, and the tax, if any, has not been paid as provided in this chapter, he shall issue a citation to the executor, administrator or trustee of the decedent whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed twenty days from the date thereof, and show cause why said report and account should not be filed and said tax paid, and when personal service cannot be had, notice shall be given as provided for service of summons by publication in the county in which said estate is located; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest and cost. If said tax shall remain due and unpaid for a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of said tax, cost and commissions for collection, as provided in section 8a of this chapter.

Citation to enforce filing of reports and accounts and payment of tax.

Appearance day.

Service of notice.

Judgment for tax, interest and cost.

Enforcement of payment after thirty days.

SEC. 19. *Failure of administrator, executor, or trustee to pay tax.*

Any administrator, executor or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of said taxes, and the same may be recovered in an action against such administrator, executor, or trustee and the sureties on his official bond. Any clerk

Liability of administrator, executor, or trustee after two years.

Action for recovery.

Liability of clerk allowing final settlement before payment of tax.

of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.

SEC. 20. *Failure of clerk to collect and pay over tax.*

Demand on clerk for tax.

If the Commissioner of Revenue shall ascertain that any clerk has failed to collect or pay over any inheritance tax which he should have collected, the Commissioner of Revenue shall demand payment of the same by said clerk at once, and if such clerk shall fail to account for or pay over such tax within sixty days from such demand, or to show that he has not been negligent and has made diligent effort to collect the same, he shall be liable on his official bond for double the said tax, to be recovered by the Commissioner of Revenue in an action in the Superior Court of the county in which said clerk resides: *Provided*, that this section shall not apply to clerks where the estates have been settled and final account of the estate approved prior to the first day of March, one thousand nine hundred and fifteen.

Liability of clerk on bond.

Action for recovery.

Proviso: date when prior settlements are exonerated.

SEC. 21. *Executor defined.*

"Executor" defined.

That whenever the word "executor" appears in this section entitled "Inheritance Tax," that it shall include executors, administrators, collectors, committees, trustees, and all fiduciaries.

SCHEDULE B

SEC. 22. *Defining taxes under this schedule.*

License tax.

Tax required in preceding schedule not released.

License for twelve months. Date of expiration.

License personal, not transferable. Abatement of tax not allowed.

Collection.

Tax on business outside of a municipality.

Payment after 31st May made to Commissioner of Revenue.

Taxes in this schedule shall be imposed as license tax for the privilege of carrying on the business or doing the act named, and nothing in this act contained shall be construed to relieve any person or corporation from the payment of tax as required in the preceding schedule. The license issued under this schedule shall be for twelve months, and shall expire on the thirty-first day of May of each year. Such license thus obtained shall be a personal privilege, and shall not be transferable nor any abatement in the tax allowed; and unless otherwise provided in the section levying the tax, the tax levied for the use and benefit of the State shall be collected in each county in which the business is conducted, except as otherwise herein provided. Whenever in this act a tax is graduated with reference to the population of the city or town in which the privilege is exercised, the minimum tax provided in such section shall be applied to the same business or privilege when conducted or exercised outside of a municipality. All State taxes imposed by this schedule after May thirty-first, one thousand nine hundred and twenty-three, shall be paid to the Commissioner of Revenue, or to one of his depu-

ties, and all State licenses required shall be issued by the Commissioner of Revenue, except as otherwise specifically provided for in this act. All county taxes under this schedule shall be collected and all county licenses shall be issued by the sheriff or tax collector, as provided for by law.

Issue of State licenses.

Collection of county tax and issuance of county license.

SEC. 23. *Theaters.*

On each room or hall used as a theater or opera house, where public exhibitions or performances are given for profit, the license tax shall be as follows: In cities or towns of less than one thousand five hundred inhabitants, twenty-five dollars (\$25.00) per annum; less than three thousand inhabitants and more than one thousand five hundred, sixty dollars (\$60.00) per annum; less than five thousand inhabitants and more than three thousand, seventy-five dollars (\$75.00) per annum; less than ten thousand inhabitants and more than five thousand, one hundred and twenty dollars (\$120.00) per annum; less than fifteen thousand inhabitants and more than ten thousand, two hundred dollars (\$200.00) per annum; more than fifteen thousand, three hundred dollars (\$300.00) per annum. The license under this section shall be issued by the Commissioner of Revenue, and shall be conspicuously posted in the entrance of the vestibule of the room or hall. Counties shall not levy any tax under this section, and cities or towns shall not levy a greater amount of license tax than the amount levied by the State. Companies or individuals when performing or exhibiting in rooms or halls licensed under this section shall not be required to pay any other license tax.

Theaters.

Towns:

Less than 1,500 inhabitants.

Less than 3,000 and more than 1,500.

Less than 5,000 and more than 3,000.

Less than 10,000 and more than 5,000.

Less than 15,000 and more than 10,000.

More than 15,000.

License issued by Commissioner of Revenue.

License to be posted.

Counties not to levy tax.

City or town tax no greater than State.

Exhibitions in licensed rooms or halls not taxed.

SEC. 24. *Traveling theatrical companies.*

On every traveling theatrical, traveling moving picture, or traveling vaudeville company giving exhibitions or performances in any hall, tent, or other place not licensed as provided in the preceding section, whether on account of municipal ownership or for any other reason, ten dollars on each day's or part of a day's exhibitions or performances; that two or more exhibitions at different times on the same day and place shall only be liable for one day's tax, and the owner of the hall, tent, or other place shall be responsible for the tax: but artists exhibiting paintings or statuary work of their own hands shall only pay two dollars: *Provided*, all such places of amusement as do not charge more than a total of thirty cents for admission at the door and the right to reserved seat, and shall perform in any given place as much as one week at a time, shall only be required to pay ten dollars for the first day and two dollars for each succeeding day. No tax shall be levied by counties under this section, and cities or towns shall not collect a greater amount than the State tax, and the proprietor of any such show shall apply in advance to the Commissioner of Revenue for a license for each county in

Traveling theatrical companies giving shows in places not licensed.

Owner of place of exhibition liable for tax.

Proviso: companies occupying week stands and charging not more than 30c.

Counties not to levy tax.

City or town tax not more than State.

Application for license for each county.

Liability for failure to secure license.

Proviso: Licenses good in any county.
Amount of license fees.
Companies subject to this provision.

Municipal license.

Proviso: organization exhibiting animals or conducting side-shows.

Tax on rooms, hall or tent used as moving-picture or vaudeville show.

Towns of less than 1,500 inhabitants.
Less than 5,000 and more than 1,500.
Less than 10,000 and more than 5,000.
Less than 15,000 and more than 10,000.
More than 15,000.
Counties to levy no tax.
Cities and towns one-half of State tax.

Manufacturing, selling or leasing moving-picture films.

Counties to levy no tax.
Cities and towns no more than State.

Circuses, menageries, wild west shows, dog and pony shows and other shows not licensed in preceding sections.
Tax for day or part of day.
Shows transported by wagons.
Shows requiring transportation of: 15-car trains or less.
16 to 25-car trains.

which a performance is to be given. Failing to do this, the show shall be subject to the actual expenses incurred by the Commissioner of Revenue or one of his deputies in enforcing payment of the license levied under this section: *Provided further*, that license may be issued by the Commissioner of Revenue for two hundred and fifty dollars to any traveling theatrical, traveling moving picture, or traveling vaudeville company, or combination of theatrical, moving picture, and vaudeville company, consisting of not more than ten performers, the said license to be valid in any county, and in payment of all State license tax, and a company operating under a State license of two hundred and fifty dollars shall be subject to municipal license tax of not exceeding ten dollars per week or part of a week: *Provided further*, that any traveling organization which exhibits animals or conducts sideshows in connection with its performance shall not be considered a traveling theatrical company under this section.

SEC. 25. *Moving pictures or vaudeville shows.*

On each room, hall, or tent used as a moving-picture or vaudeville show, a tax as follows: In towns of less than one thousand five hundred inhabitants, twenty-five dollars (\$25.00) per annum; less than five thousand inhabitants and more than one thousand five hundred, sixty dollars (\$60.00) per annum; less than ten thousand and more than five thousand, one hundred and twenty dollars (\$120.00) per annum; less than fifteen thousand inhabitants and more than ten thousand, two hundred dollars (\$200.00) per annum; more than fifteen thousand inhabitants, three hundred dollars (\$300.00) per annum. Counties shall not levy any tax under this section, and cities or towns shall not levy more than one-half of the amount levied by the State.

SEC. 26. *Manufacturing, selling, or leasing moving-picture films.*

Each person, firm or corporation engaged in the business of manufacturing, selling or leasing films used in moving pictures shall pay a privilege tax of one hundred dollars. Counties shall not levy any tax under this section, and cities or towns shall not levy a greater amount of license tax than that of the State.

SEC. 27. *Circuses, menageries, wild west, dog and pony shows, etc.*

On every exhibition of a circus, menagerie, wild west show, dog and pony show, and every other show not licensed in the preceding sections, a tax as follows, for each day or part of a day: Shows transported by wagons, ten dollars. Shows requiring transportation of—

15-car trains and less-----	\$ 25.00
16 to 25-car trains-----	75.00

25 to 40-car trains-----	\$100.00
40 to 50-car trains-----	150.00
Over 50-car trains-----	200.00

25 to 40-car
trains.
40 to 50-car
trains.
Over 50-car
trains.

Provided, that no county, city or town shall levy more than one-half of the amount levied by the State: *Provided further*, that no county, city or town shall levy a parade tax. On each side-show with shows requiring less than thirty cars for transportation, ten dollars; on all other shows, twenty-five dollars. Every county shall have the power to fix the county tax on all shows enumerated in this section at such amount as the county commissioners shall deem proper, not to exceed one-half the amount levied by the State. That the various county commissioners of any county in North Carolina in which there is a regularly organized agricultural fair may refuse to allow any circus, menagerie, wild west show, dog and pony show, carnival show, to exhibit within five miles of such fair from its beginning to its ending: *Provided*, that notice is given the Commissioner of Revenue by the commissioners of said county not to issue such license to said entertainments sixty days prior to the date of such exhibition. Notice shall be given the Commissioner of Revenue by management of the shows included in this section five days before any exhibition is given in each county, as provided for herein. The person, firm or corporation by whom any show taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before the same shall enter the State for the purpose of exhibiting therein, a statement, duly subscribed, setting out in detail such information as the Commissioner of Revenue may deem necessary to cover the places within the State where exhibitions are to be given, the character of the exhibition, etc. Upon receipt of such statement the Commissioner of Revenue shall fix and determine the amount of the license tax with which such show is chargeable, and shall endorse his findings upon such report, and transmit a copy thereof to the sheriff or tax collector of each and every county in which such show is to exhibit, and to the division deputy, with full and particular instructions as to the license tax to be collected therefrom, which instructions may be modified from time to time when deemed necessary for the purpose of the proper enforcement of this section. It shall be the duty of the sheriff of each and every county in which such circuses or shows are advertised or exhibited to promptly communicate such information to the Commissioner of Revenue, and in case the statement respecting any such shows as herein enumerated shall not be filed in apt time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties, it shall be the duty of the Commissioner of Revenue to cause his duly authorized representative to attend at one or more points in the State where

County, city or
town not more
than half State
tax.

Side-shows with
shows of less
than 30 cars.

On all other side-
shows.

Each county to
fix county tax.

Limit of amount.
Counties having
agricultural
fairs.

Proviso: notice
to Commissioner
of Revenue.

Five days notice
by management
of show.

Statement to be
filed before en-
tering State.

Statement in de-
tail as required
by Commissioner
of Revenue.

Commissioner of
Revenue to de-
termine amount
of license.

Commissioner of
Revenue to en-
dorse report and
transmit copy to
sheriff and di-
vision deputy.

Instructions may
be modified.

Sheriffs to send
notice of adver-
tisements to
Commissioner of
Revenue.

Action for se-
curing data if
statements
not filed.

Excess tax for exhibition before statement filed or on lower tax rate than chargeable.

Division deputy to collect excess.

Proviso: Commissioner of Revenue may remit excess tax.

Carnival companies, traveling circuses, moving picture and vaudeville shows, museums and menageries, merry-go-rounds, and ferris wheels filling week-stand engagements or giving week-stand exhibitions.

Taxes for week or part week.

Not more than 6 distinct attractions.

More than 6 distinct attractions. County tax to equal State tax.

Proviso: towns and cities of less than 10,000.

Cities of more than 10,000.

Proviso: tax not relieved by donation of part of receipts.

Proviso: local laws prohibiting carnivals.

Exhibitions or entertainments exempt.

such circus or show is advertised or expected to exhibit, for the purpose of securing such statement, or fixing and determining the amount of the license tax with which such show is chargeable, and of giving proper instructions for the collection of such tax. Any circus or show which shall exhibit in the State before said statement shall have been filed, or which shall, after the filing of such statement, give any exhibition taxable at a higher rate than the exhibition authorized by the Commissioner of Revenue upon the basis of the statement filed, shall be chargeable with a license tax of fifty per cent greater than that hereinbefore prescribed, and the division deputy commissioner in the division in which such circus or show shall exhibit shall in all cases collect such excess tax and shall be charged with and make settlement as for other taxes: *Provided*, that the Commissioner of Revenue in his discretion may remit such excess tax, wholly or in part.

On all carnival companies, traveling circuses and shows of like character, moving picture and vaudeville shows, museums and menageries, merry-go-rounds and ferris wheels, and other like amusement enterprises, conducted for profit under the same general management and filling week-stand engagements, or in giving week-stand exhibitions, whether under canvas or not, the following taxes shall be paid for each week or part of week, to wit: On all such carnival companies and traveling circuses and shows of a like character, consisting of not more than six distinct attractions, conducted for profit, one hundred dollars (\$100.00) for the State and a like amount for the county; and when consisting of more than six distinct attractions, conducted for profit, one hundred and fifty dollars (\$150.00) for the State and a like amount for the county: *Provided*, that towns and cities of less than ten thousand inhabitants may levy a like tax, in an amount not greater than that levied for both State and county purposes; and cities of more than ten thousand inhabitants may levy a like tax, in an amount not greater than twice that levied for both State and county purposes: *Provided further*, that no such carnival company or combination shall be relieved from the payment of the tax hereinbefore provided for, or of any part thereof, whether State, county, or municipal, by reason of the donation or appropriation of the whole or any part of the proceeds arising from the carrying on of the same to any religious, charitable, educational, or other cause whatsoever: *Provided*, that this section does not repeal any local act prohibiting the showing of carnivals or the authority of the board of county commissioners to prohibit such shows.

Sec. 28. *Certain entertainments exempt from license tax.*

All exhibitions or entertainments given for the sole benefit of religious, charitable, or educational objects shall be exempt from

taxation: *Provided*, that when operas, chautauquas, star courses, or theatrical troupes are employed, such as usually appear in licensed halls or theaters, then the tax shall be the same as that imposed on traveling theatrical companies performing in unlicensed halls: *Provided further*, that no tax shall be charged for any exhibitions or entertainments for the sole benefit of religious, charitable, or educational objects and given in halls used at the time exclusively for such objects, nor for exhibitions given at city parks and other resorts, when no charges for admission are made: *Provided*, no county, city or town shall levy any additional tax on chautauquas, and no tax shall be collected for the use of the State on any bona fide chautauqua acting under contract with local committee of guarantors.

Proviso: shows usually appearing in licensed halls or theaters.

Proviso: exhibitions or entertainments for sole benefit of religious, charitable or educational object in halls used for such objects. Exhibitions at city parks and other resorts

when no charge is made.

Proviso: no additional county, city or town tax on chautauquas and no State tax on chautauquas under contract with local committee of guarantors.

License tax on professions.

Proviso: no city, town or county tax. License good in all counties.

SEC. 29. *Attorneys, physicians, dentists, etc.*

On each and every practicing lawyer, practicing physician, dentist, oculist, photographer, optician, osteopath, architect, optometrist, veterinary surgeon, public accountant, electrical engineer, chiropractor, civil engineer, chiropodist, or any person practicing any professed art of healing for fee or reward, the sum of five dollars: *Provided*, that no city, town, or county shall levy an additional license tax under this section. Said license when paid in one county shall be good in every other county in the State.

SEC. 30. *Real estate and rent-collecting agents.*

Every individual or firm or his or their agents acting as agent in buying and selling real estate of any and every description, or collecting rent for compensation, shall pay an annual license tax, in towns of less than five thousand, ten dollars; in towns of more than five thousand and less than ten thousand, fifteen dollars; in towns of more than ten and less than fifteen thousand, twenty dollars; in towns of more than fifteen thousand, twenty-five dollars. Cities and towns may, in their discretion, levy a tax under this section not in excess of the State tax.

Real estate and rent-collecting agents.

Towns of less than 5,000.

Towns of more than 5,000 and less than 10,000.

Towns of more than 10,000 and less than 15,000.

Towns of more than 15,000.

City and town tax may equal State tax.

SEC. 31. *Real estate auction sales.*

Any person, firm, or corporation that conducts auction sales of real estate for profit shall pay a tax of ten dollars per day on which auction sales of real estate are held, and the county may levy an equal amount: *Provided*, this tax shall not apply to sales under mortgage, deed of trust, or order of court.

Real estate auction sales.

County tax.

Proviso: sales under mortgage, deed of trust or court order.

SEC. 32. *Coal dealers.*

On every individual, corporation, firm or association of persons engaged in and conducting the business of selling coal, at wholesale, an annual license tax of twenty-five dollars; at retail, an annual license tax in each town in which coal is sold or delivered: in towns of less than two thousand five hundred inhabitants, five

Coal dealers, wholesale.

Coal dealers, retail.

Towns of less than 2,500.

Towns of more than 2,500 and less than 10,000.
Towns of more than 10,000.
Proviso: retailers not making delivery.

dollars; in towns of more than two thousand five hundred and less than ten thousand inhabitants, fifteen dollars; in towns of more than ten thousand, fifty dollars: *Provided*, that where the retailer does not deliver the coal to his customers by means of wagons or freight cars or other vehicles, that in such case the annual license tax in any city shall be five dollars.

SEC. 33. *Collecting agencies.*

Collecting agencies.

On every collecting agency collecting accounts, bills, notes, or other money, from one person in favor of another, an annual license tax of twenty dollars.

SEC. 34. *Dealers in second-hand clothing.*

Dealers in second-hand clothing.

On every dealer in second-hand clothing, an annual license tax of ten dollars.

SEC. 35. *Undertakers and embalmers, and retail dealers in coffins.*

Undertakers, embalmers and retail dealers in coffins.

Towns and cities of more than 15,000 inhabitants.
Towns and cities more than 10,000 and less than 15,000.
Towns and cities less than 5,000.
Villages less than 500 inhabitants.
Proviso: cabinet maker making coffins to order.

On all undertakers and embalmers and retail dealers in coffins, an annual license tax in towns and cities of over fifteen thousand inhabitants, fifty dollars; in towns and cities of more than ten thousand and less than fifteen thousand, thirty dollars; in towns and cities of more than five thousand and less than ten thousand, twenty dollars; in cities and towns or villages of less than five thousand inhabitants, ten dollars; in villages of less than five hundred inhabitants, the annual license tax shall not be more than five dollars: *Provided*, that this act shall not apply to cabinet maker (and who is not an undertaker) who makes coffins to order.

SEC. 36. *Dealers in horses and mules.*

Resident dealers in horses and mules.

Privilege tax on not exceeding one carload.
Additional tax per car.
Payment to Commissioner of Revenue.
Limit of carload.
Head tax on greater or less number.
Tax on all purchases.
Tax on nonresident dealers.

On all persons, firms or corporations who buy and sell horses and mules as a business or for profit and who in each and every May list a poll tax or property for taxation in the State, an annual license tax of twenty-five dollars. The foregoing tax shall be for the privilege of selling not exceeding one carload of horses or mules, [and for each additional carload of horses or mules] bought, an additional tax of five dollars per car shall be paid semiannually to the Commissioner of Revenue. For the purpose of computing this tax, twenty-five horses or mules shall be considered a carload, and for cars containing more or less than this number the tax shall be twenty cents per head, and the tax herein imposed shall apply to all purchases by dealers, whether shipped in by freight or otherwise. And if such person, firm or corporation aforesaid does not list a poll tax or property for taxation, the annual license tax shall be fifty dollars, which tax shall be for the privilege of selling not exceeding one carload of horses or mules, [and for each additional carload of horses or mules] bought, an additional tax of ten dollars per car shall be paid semiannually to the Commissioner of Revenue. For the purpose of computing this tax, twenty-five horses or mules

One carload.

Additional tax per car.

Carload.

shall be considered a carload, and for cars containing more or less than this number the tax shall be forty cents per head, and the tax herein imposed shall apply to all purchases by dealers, whether shipped in by freight or otherwise. Every person, firm or corporation engaged in this business shall keep an accurate record of invoices and freight bills covering such shipments until such invoices and freight bills shall have been checked up by a deputy commissioner of revenue. The license for conducting said business shall be issued by the Commissioner of Revenue: *Provided*, a separate license shall be required in every county where a separate place of business is maintained. No county, city or town shall levy or collect any tax under this section. Any person required to take out a license under this section who shall sell or attempt to sell any horses or mules without having obtained such license shall be deemed guilty of a misdemeanor, and upon conviction shall be fined fifty dollars or imprisoned not exceeding thirty days, the fine to be paid into the State Treasury for the general school fund. No person shall feign or pretend to be partners when they are in fact not bona fide such, in order to evade the tax to which they would otherwise be liable under the provisions of this section, and a violation of this provision shall make the offender guilty of a misdemeanor. All persons, firms or corporations operating under a livery stable license who buy horses and mules for sale shall be classed as horse dealers, and, in addition to their livery stable tax, shall be required to pay such tax as he or they shall be liable for under this section: *Provided*, that this section shall not apply to persons dealing solely in horses or mules of their own raising: *Provided*, any person, firm or corporation who pays the tax laid in this section shall not be liable for the twenty-five dollars license tax mentioned in section forty-two.

Head tax on greater or less number.
Tax on all purchases.
Dealers to keep record of invoices and freight bills until checked.

License issued by Commissioner of Revenue.
Proviso: license in every county where place of business is maintained.
No county, city or town tax.
Selling or attempting to sell without license misdemeanor.
Punishment.

Persons feigning partnership to avoid tax guilty of misdemeanor.

Livery stable keepers classed as horse dealers.

Additional tax.

Proviso: breeders.
Proviso: dealers not liable to tax on livery stables.

SEC. 37. *Phrenologists.*

On every person engaged in the practice of phrenology, an annual license tax of twenty-five dollars for each county in which such person does business.

Phrenologists.

SEC. 38. *Bicycle dealers.*

On every individual, corporation, association, or firm, or his or their agents, engaged in the business of buying and selling bicycles or bicycle and motorcycle supplies and fixtures, an annual license tax as follows: In cities or towns of twelve thousand inhabitants or over, ten dollars; in cities and towns of less than twelve thousand inhabitants, five dollars: *Provided*, that nothing in this section shall apply to any individual, corporation, association, or firm conducting the exclusive business of repairing bicycles.

Bicycle dealers.

Cities and towns of 12,000 inhabitants or more.
Cities and towns of less than 12,000 inhabitants.
Proviso: repairers of bicycles.

SEC. 39. *Commission merchants and persons selling stock in foreign corporations.*

Commission merchants and brokers.
Persons, firms or corporations selling or offering stock in foreign corporations.

On every commission merchant, broker, or dealer buying or selling goods and merchandise on commission, ten dollars per annum; and on every person, individual, firm or corporation selling or offering for sale stock in foreign corporations, an annual tax of one hundred dollars.

SEC. 40. *Ship brokers.*

Ship brokers.

On every person engaged in the business of managing the affairs occurring between the owners of vessels and the shippers or consignees of the freight which they carry, usually known as "ship brokers," an annual license tax of forty dollars; on every person owning or operating marine railways with a hauling capacity of less than eighty tons, fifteen dollars; on every marine railway with a hauling capacity of more than eighty tons and less than one hundred and fifty tons, fifty dollars; on every marine railway with a hauling capacity of more than one hundred and fifty tons, seventy-five dollars.

Marine railways.

SEC. 41. *Pawnbrokers.*

Pawnbrokers.

No person shall, without a license authorized by law, engage in the business of lending money or other things for profit for or on account of specific articles of personal property, other than farm products, deposited with the lender in pledge. Any person who shall in any manner lend or advance money as aforesaid on the pledge and possession of such personal property shall be held to be a pawnbroker. After such person shall have forfeited his right to redeem the property the pawnbroker may cause said property to be sold at public auction. The expense attending the sale shall be paid out of the proceeds of sale, and if any surplus arise from the sale, after satisfying the money advanced, with the interest and costs which have accrued, such surplus shall be paid over to the person depositing the property as aforesaid. Any person acting as pawnbroker without a license shall pay a fine of not less than fifty nor more than five hundred dollars. A pawnbroker shall pay for the privilege of transacting business an annual license tax of two hundred dollars.

Sale of unredeemed pledges.

Expense of sale.
Surplus.

Fine for acting without license.

License tax.

SEC. 42. *Livery stables.*

Livery stables.

On every person, firm or corporation who keeps horses or mules to hire or let, with or without vehicle, one dollar for every horse or mule kept for that purpose. Such person shall on the thirty-first day of May of each year furnish to the Commissioner of Revenue a sworn statement of the number of horses or mules sold or so kept at any time during the preceding twelve months, the taxes to be collected by the Commissioner of Revenue. Every person, firm or corporation operating under a livery stable license who sells

Sworn statements to Commissioner of Revenue.

Taxes to be collected by Commissioner of Revenue.

more than five horses or mules within six months shall be classed as a horse dealer and shall pay an additional tax of twenty-five dollars, and shall post license from the Commissioner of Revenue in some conspicuous place in his office or place of business.

Sales constituting horse dealing.
Tax as horse dealer.
License to be posted.

Sec. 43. *Sewing machines.*

Every person, firm or corporation selling sewing machines in this State shall pay an annual license tax to the Commissioner of Revenue of one hundred dollars (\$100.00), and the Commissioner of Revenue shall issue a license to said person, firm or corporation to sell sewing machines until July first next thereafter. In addition to the license tax above required, every person, firm or corporation selling sewing machines shall pay a tax of eighty (80) cents on every hundred dollars of the total amount received during each year for or on account of machines sold, leased, or exchanged in this State during said year and prior thereto, after the ratification of this act, which tax shall be paid to the Commissioner of Revenue before securing an annual license on July first in each year. Any person, firm or corporation selling sewing machines without having paid the license tax required by this section shall pay a penalty of two hundred and fifty dollars, to be recovered by the Commissioner of Revenue in a civil action in the Superior Court of Wake County, and shall also pay double the license and sales taxes required by this section for the year then current. When a person, firm or corporation makes application for the license required by this section, the Commissioner of Revenue shall require a sworn statement showing the amount of sales of sewing machines made by the applicant in this State for the year preceeding the first day of July then last past. The Commissioner of Revenue may require an itemized statement, and may require the production of books and papers, and may make such investigation as he may deem proper; and after making said investigation the Commissioner of Revenue shall find what was the amount received from said sales for said year, and shall collect tax upon said amount at the rate aforesaid. If the applicant be a natural person he shall sign the application and statement of sales and swear to the correctness of the latter. If the application be made by a firm, one of the partners shall verify the application. If it be made by a corporation, the verification of the statement shall be made by one of the managing officers. Any person, firm or corporation making a false statement for the purpose of defrauding the State out of taxes due under this section shall be guilty of a misdemeanor, and shall be liable to a penalty of one thousand dollars, to be recovered by the Commissioner of Revenue in a civil action to be instituted in the Superior Court of Wake County. Any person, firm or corporation taking out license under this section may employ an

Sewing machines.
License tax.

Tax on sales.

Sales tax to be paid before issuance of license.
Penalty for selling without license.

Recovery of penalty.

Sworn statement on application for license.

Commissioner of Revenue may require itemized statement and production of books and papers.
And make investigations.
Finding of amount of sales.
Collection of tax.
Verification of application and statement.

False statement a misdemeanor.

Penalty.
Recovery of penalty.

Employment of agents.

Duplicate licenses.
 Fee for duplicate.
 County tax.
 Duplicate license to contain name of agent.
 Agent to sell machines of principal only.

No other license or privilege tax.

No county tax.
 City and town tax.

Sales tax exclusive.

Merchants selling licensed machines.

Protection of duplicate license.

Duplicate license marked for persons selling.

Feather renovators.

Peddlers defined.

License tax.

Peddlers with horse, ox, mule or vehicle.

unlimited number of agents and secure a duplicate copy of said license for each agent by paying a fee of one dollar to the Commissioner of Revenue, and the county in which the applicant does business may charge a tax of five dollars; each duplicate license so issued to contain the name of the agent to whom it is issued and the same to be nontransferable. An agent holding such duplicate copy of license is licensed thereby to sell only the sewing machines sold by the holder of the original license. No person, firm or corporation licensed under this section shall be required to pay any other license or privilege tax; and no county shall have the right to impose any license or privilege tax. Cities and towns may levy a license or privilege tax, not to exceed twenty-five dollars, on any dealer having an office or selling from any receiving point, except upon such companies as have paid license tax and tax on receipts as above provided. No person, firm or corporation paying a tax upon gross sales under this section shall be required to pay a tax on the said sales under or by virtue of any other section of this act. Any merchant or dealer who shall buy sewing machines from a manufacturer or dealer paying the license and gross sales tax hereunder may sell such sewing machines without paying any gross sales tax thereon, and without paying any license tax except the cost of securing a duplicate license in the name of the person, firm, or corporation taking out the license, and paying the gross sales tax; and such duplicate license shall protect any person, firm, or corporation, selling sewing machines upon which the license and gross sales taxes shall have been paid, from any additional tax. Such duplicate license issued to such dealer may be issued in the name of the person, firm, or corporation taking out the original license and paying the gross sales tax, but may be marked for the benefit of the person, firm or corporation desiring to again sell in this State such sewing machines.

SEC. 44. *Feather renovators.*

On every individual or firm, or association of persons, or his or their agents, engaged in the business of renovating feathers, a license tax as follows: Ten dollars for each county in which such business may be solicited or conducted.

SEC. 45. *Peddlers.*

Any person who shall carry from place to place any goods, wares, or merchandise and offer to sell or barter the same, or actually sells or barbers the same, shall be deemed to be a peddler and shall pay a license tax as follows: Each peddler on foot, twenty-five dollars for each county; each peddler with horse, ox or mule, with or without vehicle, or with a vehicle propelled by any other power, seventy-five dollars for each county; each and

every peddler of medicinal and proprietary preparations, flavoring extracts, spices and toilet articles, whether on foot or with horse, mule, or ox, with or without vehicle, or with vehicle propelled by any other power, but having no free or paid attractions and no attractions upon the streets nor in a tent nor any other place for the purpose of receiving trade, one hundred dollars for each county; each and every peddler of medicine or drugs, whether on foot or with horse, mule or ox, with or without vehicle, or with a vehicle propelled by any other power, and having any free or paid attractions upon the street or in a tent or in any other place for the purpose of receiving trade, fifty dollars in all counties with a population of less than thirty thousand and one hundred dollars in all counties having a population of thirty thousand or more. Every itinerant salesman who shall expose for sale, either on the street or in a house rented temporarily for that purpose, goods, wares, or merchandise, shall pay a tax of one hundred dollars in each county in which he shall carry on such business, whether as principal or as agent for any other person. Every person mentioned in this section shall apply in advance for a license to the Commissioner of Revenue for each county in which he purposes to peddle or sell, and he shall issue the license upon the payment of the tax, which shall expire at the end of twelve months from its date. This section shall not apply to those who sell or offer for sale books, periodicals, printed music, ice, fuel, fish, vegetables, fruits, or any article of the farm or dairy or articles of their own individual manufacture, except medicine or drugs: *Provided*, that the governing body of any town or city having a population of five thousand or more may license and regulate the foregoing in such manner as said governing body may deem advisable. The board of county commissioners shall exempt Confederate soldiers, and veterans of the Spanish-American War, and notify the Commissioner of Revenue of such exemptions, and such license shall be good in any county in the State. And no city, town, or county shall levy any tax on Confederate soldiers acting as peddlers. Any person carrying a wagon, cart, buggy, or motor-driven vehicle, or traveling on foot, for the purpose of exhibiting or delivering any wares or merchandise, shall be considered a peddler: *Provided*, that this section shall not apply to persons or their agents engaged in exchanging woolen goods for wool: *Provided further*, that this section shall not apply to drummers selling by wholesale and bona fide residents who are blind: *Provided further*, that each person other than a bona fide citizen of the county in which he shall undertake to do business, who shall expose for sale goods, wares, or merchandise in any building, room, or stand rented for such purpose, shall be liable to the tax herein imposed upon itinerant dealers: *Provided further*, that such tax shall be refunded to any such dealer who shall

Peddlers of medicinal or proprietary preparations, flavoring extracts, spices and toilet articles, having no paid or free attractions.

Peddlers of medicine or drugs having paid or free attractions.

Itinerant salesmen in rented houses.

Application for license.

Issue of license on payment of tax.
Expiration of license.
Persons not liable.

Proviso: license by towns and cities.

Exemptions by county commissioners.

Notice to Commissioner of Revenue.

No tax on Confederate soldiers.

Proviso: persons exchanging woolen goods for wool.

Proviso: drummers selling by wholesale and blind residents.

Proviso: persons liable to tax as itinerant dealers.

Proviso: tax refunded on continuance of business.

Proviso: tax in counties having special acts.

continue to do business in such county for a period of one year: *Provided further*, that nothing in this section shall prevent counties having special acts applying thereto from collecting a higher tax in accordance with the provisions of said special act.

SEC. 46. *Mercantile agencies.*

Mercantile agencies.

On every mercantile agency or association doing or soliciting business in this State which has for its object the rating of the commercial status of persons, firms, or corporations, the sum of two hundred and fifty dollars, to be paid by the principal office in the State to the Commissioner of Revenue, and no city, town, or county shall levy any additional license tax. Any person representing any mercantile agency which has failed to pay a license tax as above provided shall be guilty of a misdemeanor.

No city, town nor county tax.
Representing mercantile agency without license a misdemeanor.

SEC. 47. *Gypsies or fortune-tellers.*

Gypsies or fortune-tellers.

Every company of gypsies or strolling bands of persons living in wagons or tents or otherwise who trade horses or mules or receive rewards for pretending to tell fortunes, two hundred dollars in each county in which they offer to trade horses or mules or practice any of their crafts, recoverable out of any property belonging to any of the company; but nothing herein contained shall be so construed as to exempt them from indictment or penalties imposed by law; and any other person or persons receiving reward for pretending to tell fortunes or practicing the art of palmistry, and clairvoyants, shall pay twenty-five dollars in each county in which they offer to practice their profession or craft.

License no bar to indictments.

Fortune-tellers, palmists and clairvoyants.

Lightening-rod agents.

Manufacturers or dealers not to sell or offer lightning rods until brand approved and licensed by Insurance Commissioner.

Fee for license.

SEC. 48. *Lightning-rod agents.*

Subsection 1. No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer shall sell, or offer for sale, or erect any brand of lightning rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale in this State. The fee for such license, including seal, shall be fifty dollars.

Application to and license of general agent by Insurance Commissioner.

Brand of lightning rod.

License fee.

Subsec. 2. Upon written notice from any manufacturer or dealer licensed under the preceding subsection of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod licensed to be sold, and the fee for such license, including seal, shall be fifty dollars.

Subsec. 3. Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of ten dollars for each such county, which the Insurance Commissioner shall pay to the treasurer of such county. Upon filing application for license of such local agent on a prescribed form, and paying a fee of three dollars for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satisfied that such applicant is of good repute and moral character, and is a suitable person to act in such capacity, issue him a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

Local county agents.
Fee for county agents.
Fee paid to Insurance Commissioner for county.
Application for license of local agent.
Fee for each county.
License issued.

Subsec. 4. Each general agent shall submit to the Insurance Commissioner semiannually, on January thirty-first and July thirty-first, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (\$0) cents on each one hundred dollars (\$100.00), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

Semiannual report of sales.

Tax on sales.

Itemized list of sales; county of sale and agent.

Subsec. 5. No county, city, or town shall levy a license or privilege tax exceeding twenty dollars on any dealer having a general office or selling from a receiving point, and no person, firm, or corporation paying a tax upon gross sales under this section shall be required to pay a tax on said sale under or by virtue of any other section of this act.

County, city or town tax.

Subsec. 6. All licenses, fees, and taxes collected under this section shall, unless otherwise provided, be paid by the Insurance Commissioner into the State Treasury. Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

Licenses, fees and taxes to be paid to State Treasurer.
Licenses not transferable, valid for one person only and revocable for cause.

Subsec. 7. Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm, or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner, or of otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars (\$200.00) or six months imprisonment for each offense.

License exhibited on demand.

Punishment for violation of act.

Subsec. 8. All licenses issued under this section expire on April first unless sooner revoked for cause.

Expiration of license.

SEC. 49. *Hotels.*

On each hotel charging for transient custom, American plan, more than one dollar and less than two dollars per day, an annual tax of twenty-five cents for each and every room; hotels

Hotels:
American plan more than \$1 and less than \$2 per day.

Not less than \$2 nor more than \$3 per day.
In excess of \$3 per day.
European plan :
On rooms for which charge is \$1.50 or less.
On rooms for which charge is over \$1.50 and less than \$2.50.
On all rooms \$2.50 or more.
Rooms not counted.
Proviso : resort hotels and boarding houses.

Proviso : boarding houses charging less than \$10 per week.

Restaurants, cafés, cafeteria or hotels operating dining service on European plan.
Chairs or stools for less than 10 persons.
Chairs or stools for more than 10 and less than 25.
Chairs or stools for more than 25 persons.
Other restaurants or stands.
Cotton compresses.

Billiard and pool tables and bowling alleys.
Operators defined.

License tax.

Proviso : clubs.

Proviso : municipal tax.
Proviso : license outside of towns or cities to be approved by county commissioners.

charging not less than two dollars nor more than three dollars per day, fifty cents per room; hotels charging in excess of three dollars per day, seventy-five cents per room. Each hotel run on the European plan shall pay an annual tax of fifty cents on each room for which the charge is one dollar and fifty cents or less; on rooms for which the charge is over one dollar and fifty cents and less than two dollars and fifty cents, one dollar; on all rooms two dollars and fifty cents or more, one dollar and fifty cents. The office, dining-room, one parlor, the kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel: *Provided*, that one-half of the foregoing taxes shall be collected from resort hotels and boarding houses which are kept open for only six months or less in the year, whether the charges are made at daily, weekly, or monthly rates: *Provided further*, that this tax shall not apply to boarding houses charging less than ten dollars per week.

Sec. 50. *Restaurants, etc.*

On each restaurant, café or cafeteria, or upon each hotel operating dining service on European plan, an annual license tax as follows: On those having chairs or stools for less than ten persons, five dollars; on those having chairs or stools for more than ten persons and less than twenty-five persons, ten dollars; on those having chairs or stools for more than twenty-five persons, fifteen dollars. On all other restaurants or stands where prepared food is sold as a business, five dollars.

Sec. 51. *Cotton compresses.*

Every individual, firm, corporation, or association of persons engaged in the business of compressing cotton shall pay an annual license tax of two hundred and fifty dollars (\$250.00) on each and every compress.

Sec. 52. *Billiard and pool tables, and bowling alleys.*

Every individual, firm, corporation, or association of persons who shall rent, maintain or own a building wherein there is a table or tables at which billiard or pool is played, or bowling alley or alleys of like kind, shall be deemed to be operating a billiard or pool room or alley for public use, and shall pay an annual license tax of twenty-five dollars (\$25.00) on each table or alley operated: *Provided, however*, that clubs organized and maintained for social and recreational purposes shall not be subject to this tax: *Provided further*, that municipalities shall not charge more than double the tax levied by the State: *Provided, however*, that it shall be unlawful for the Commissioner of Revenue to issue a license under this section to any person or corporation to maintain a billiard or pool table or bowling alley for public use outside of incorporated towns or cities, except

with the approval of the county commissioners, and all applications for such license are hereby required to be filed with the county commissioners at least ten days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or posted at three conspicuous places in the community where the license is to be exercised, for two weeks prior to the action of the county commissioners thereon: *Provided further*, that nothing herein shall be construed to require the payment of a license tax on bowling alleys in public parks or on public playgrounds not operated for gain or profit. Notwithstanding the issuance of license by the Commissioner of Revenue hereunder, any city or town shall have the right to prohibit the keeping, for public use, of any billiard or pool tables, bowling alley, or alleys of like kind within its limits, unless otherwise provided in the charter of said city or town: *Provided*, the charter of said city or town authorizes the same: *Provided further*, that one-half of the foregoing tax shall be collected from pool rooms and bowling alleys at winter or summer resorts which are kept open for not more than five months in the year.

Applications to be filed with county commissioners.
Publication of notice of application.

Proviso: bowling alleys in parks and playgrounds.

Prohibition by cities and towns.

Proviso: charter to authorize.
Proviso: tax at resorts.

SEC. 53. *Gift enterprises; prize photographs.*

On any gift enterprise or any person or establishment offering any article for sale and proposing to present purchasers with any gift or prize as an inducement to purchase, twenty-five dollars (\$25.00): on every itinerant dealer in prize photographs or prizes of any kind, one hundred dollars (\$100.00) in each county in which the business is conducted. The taxes in this section shall be paid to the Commissioner of Revenue, but shall not be construed as giving license or relieving such person or establishment from any penalties incurred by violation of the law.

Gift enterprises.

Dealers in prize photographs.

Taxes paid to Commissioner of Revenue.

Not construed as license nor as relief from penalties.

SEC. 54. *Slot machines.*

Upon every slot machine operated in this State wherein is kept any article to be purchased by depositing therein any coin or thing of value, and for which may be had any article of merchandise whatsoever, or anything that can be exchanged for any article of merchandise, the sum of two dollars and fifty cents (\$2.50) for every machine for each county where set up or operated. Upon every such machine wherein may be seen any picture, or any music may be heard by depositing in the machine any coin or thing of value, and each weighing machine and every machine for making stencils by the use of contrivances or lock operated by slot, wherein money or other things of value is to be deposited, the sum of two dollars and fifty cents (\$2.50) for each machine in each county where set up or operated: *Provided*, that this section shall apply only to such slot machines where the return is in all cases both fixed and certain: *Provided*

Slot machines.

Picture, music, weighing and stencil-making machines.

Proviso: return to be fixed and certain.

Proviso: automatic clerk.

Drinking-water machines.

Proviso: prohibited machines.

Misdemeanor.

Punishment.

Proviso: tax if machine takes more than one cent.

further, that no specific license tax shall be levied or collected on merchandise machine delivering merchandise of the market value of the coin deposited and used as an automatic clerk and kept by dealers in their storehouses and paying taxes as a merchant, or slot machines where drinking-water is delivered at one cent (1c) a glass: *Provided further*, that any person using, running, or operating a slot machine of any description for any other purpose than above set forth, or machines exhibiting nude or obscene pictures, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than two hundred dollars (\$200.00) nor more than five hundred dollars (\$500.00), or imprisoned not less than three months nor more than one year, or both, at the discretion of the court: *Provided further*, where any machine requires a deposit of more than one cent, the tax shall be five dollars (\$5.00) on each machine.

SEC. 55. *Bagatelle tables, merry-go-rounds, etc.*

Bagatelle tables and other games or plays.

in cities or towns of less than 5,000 inhabitants.

From 5,000 to 10,000 inhabitants.

More than 10,000 inhabitants.

In place where drinks are sold.

On skating rinks:

In cities or towns of less than 5,000 inhabitants.

From 5,000 to 10,000 inhabitants.

Of more than 10,000 inhabitants.

Proviso: outside of incorporated city or town.

In connection with places where drinks are sold.

Proviso: limitation as to location.

On each bagatelle table, merry-go-round, hobby-horse, switch-back railway, shooting gallery, or place for any other games or play, with or without name (unless used for private amusement or exercise alone), the following graduated tax shall be paid, to wit: In cities or towns of less than five thousand inhabitants, five dollars (\$5.00); from five thousand to ten thousand inhabitants, ten dollars (\$10.00); in all cities or towns of more than ten thousand inhabitants, twenty dollars (\$20.00). If kept in connection with any place where drinks of any kind are sold, fifty dollars (\$50.00). On skating rinks (unless used for private amusement or exercise alone), the following graduated tax, to wit: In cities or towns of less than five thousand inhabitants, five dollars (\$5.00); from five thousand to ten thousand inhabitants, ten dollars (\$10.00); and all cities or towns of more than ten thousand inhabitants, twenty dollars (\$20.00): *Provided*, that on each bagatelle table, merry-go-round, hobby-horse, switch-back railway, or shooting gallery carried on outside of any incorporated city or town, the sum of five dollars (\$5.00). If kept in connection with any place where drinks of any kind are sold, fifty dollars (\$50.00): *Provided*, none of the amusements herein enumerated shall be carried on within five hundred (500) yards of a hospital, church or school.

Stock brokers.

In towns of less than 5,000 inhabitants.

In towns of more than 5,000 and less than 10,000.

In towns of more than 10,000 and less than 15,000.

In towns of more than 15,000.

SEC. 56. *Stock brokers.*

Every dealer in stocks, bonds, or other securities shall pay for the privilege of transacting business an annual license tax in towns of less than five thousand inhabitants, ten dollars (\$10.00); in towns of more than five thousand and less than ten thousand inhabitants, twenty-five dollars (\$25.00); in towns of more than ten thousand and less than fifteen thousand inhabitants, fifty dollars (\$50.00); in towns of more than fifteen

thousand inhabitants, one hundred dollars (\$100.00). No county, city or town shall levy or collect any tax under this section exceeding twenty-five dollars (\$25.00) for the county and ten dollars (\$10.00) for the city or town.

SEC. 57. *Bottling works.*

Each person, firm or corporation manufacturing or bottling soda water, coca-cola, pepsi-cola, ginger ale, and like preparations shall pay an annual tax, in rural districts and towns of two thousand five hundred inhabitants or less, thirty dollars (\$30.00); in towns of less than twenty-five hundred inhabitants and over one thousand inhabitants, the sum of thirty dollars (\$30.00); in towns of less than one thousand inhabitants, the sum of fifteen dollars (\$15.00); in towns of over two thousand five hundred and not exceeding five thousand inhabitants, sixty dollars (\$60.00); in towns of over five thousand and not exceeding ten thousand inhabitants, ninety dollars (\$90.00); in towns and cities of over ten thousand and not exceeding twenty thousand inhabitants, one hundred and twenty dollars (\$120.00); in towns and cities of over twenty thousand inhabitants, one hundred and fifty dollars (\$150.00). Every wholesale dealer dealing in the products enumerated in this section shall pay one-half of the taxes imposed in this section; and when manufacturers or bottlers are also wholesale dealers in the products of other manufacturers, they shall also be liable for the tax as wholesale dealers: *Provided*, that wholesale dealers dealing in products manufactured or bottled by manufacturers or bottlers who have paid the tax imposed in this section shall be liable for one-fourth of the tax imposed in this section: *Provided further*, that no county shall levy more than one-half of the amount levied by the State.

County, city or town tax.

Bottling works. Manufacturers or bottlers of soda water and like drinks. In rural districts and towns of 2,500 or less. In towns of less than 2,500 and more than 1,000. Less than 1,000. Over 2,500 and not exceeding 5,000. Over 5,000 and not exceeding 10,000. Over 10,000 and not exceeding 20,000. Over 20,000. Tax on wholesale dealers.

Manufacturers or bottlers handling products of other manufacturers. Proviso: wholesale dealers in products of licensed manufacturers or bottlers. Proviso: no county tax.

SEC. 58. *Packing houses.*

Upon every meat packing house doing business in this State, and upon every wholesale dealer in meat packing-house products who owns and operates in this State a cold storage plant or cold storage warehouse in connection with said wholesale business, one hundred dollars (\$100.00) for each county in which said business is carried on: *Provided*, that nothing in this act shall apply to packers slaughtering within the State as much as fifty per cent of their sales.

Packing houses. Dealers with cold storage plants.

Proviso: packers slaughtering within State.

SEC. 59. *Newspaper contests.*

Every person, corporation, or association that conducts contests and offers a prize or prizes to obtain subscriptions to newspapers, an annual license tax of ten dollars (\$10.00) for weekly, semi- or tri-weekly newspapers, and twenty-five dollars (\$25.00) for each daily newspaper in which said contest is advertised.

Newspaper contests.

SEC. 60. *Persons, firms, or corporations selling certain oils.*

Dealers in oils,
benzine, naphtha
or gasoline.

License by
1st July.

Tax graduated
by sales.

Return of sales.

Penalty for do-
ing business
without
license.

Collection of
penalty.

No county tax.
City or town
tax.

Payment of tax
on sales exoner-
ation of other tax.

Proviso: no tax
while inspection
fees are charged
and collected.

Each person, firm, or corporation selling illuminating oil, lubricating oil, benzine, naphtha, or gasoline in this State shall pay an annual license tax to the Commissioner of Revenue, on or before the first day of July in each year, for the twelve months preceding the first day of June, where the gross sales exceed twenty-five thousand dollars (\$25,000.00), one per centum upon such gross sales. The said amount of sales shall be returned to the Commissioner of Revenue by the general manager of said oil company, if a corporation, and if a natural person, by him, and duly sworn, upon forms to be prepared by the Commissioner of Revenue for that purpose. Any person, firm, or corporation subject to this license tax and doing business in this State without having paid such license tax shall be liable to a penalty of one thousand dollars (\$1,000.00), and in addition thereto to double the tax imposed by this section; and the Commissioner of Revenue is authorized to bring any suit for the collection of the same in the Superior Court of Wake County. No county shall impose any tax under this section upon the business of oil dealers. No city or town shall levy a license or privilege tax exceeding ten dollars (\$10.00) and only when there is located in such city or town an agency, station or warehouse for the distribution and sale of such oils; and the person, firm, or corporation paying the tax upon the gross sales as aforesaid shall not be liable for any other tax except the *ad valorem* tax upon the property situate and being in this State: *Provided*, that no tax shall be collected under the provisions of this section while the inspection fees or charges are collected under and by virtue of chapter five hundred and fifty-four of the Public Laws of one thousand nine hundred and nine, entitled "An act to provide for the inspection of illuminating oils and fluids," or under any act passed by the General Assembly of nineteen hundred and seventeen.

SEC. 61. *Automobiles for hire.*

Taxpayers keep-
ing automobiles
for hire.

License if ap-
plicant is not
taxpayer.

On every person, firm, or corporation who keeps automobiles or other motor vehicles for hire, and who in each and every May lists a poll tax or property for taxation in the county in which the business is transacted, shall pay an annual tax of five dollars (\$5.00) for each automobile or other motor vehicle kept for that purpose and having seating capacity for not more than seven persons, and for motor vehicles having seating capacity for more than seven persons, ten dollars (\$10.00); and if such person, firm, or corporation aforesaid does not list a poll or property for taxation the annual tax shall be ten dollars (\$10.00) for motor vehicles having seating capacity for not more than seven persons, and twenty dollars (\$20.00) for motor vehicles having seating capacity for more than seven persons. Every person, firm, or

corporation operating one or more automobiles for hire shall carry a number plate in a conspicuous place on each machine so operated for hire, on which shall be printed or stamped the words "For Hire," and also number and date said license expires. Every person, firm, or corporation violating the provisions of this section shall be subject to a fine of five dollars (\$5.00) for every day the offense continues without having said license plate. It shall be the duty of the Commissioner of Revenue to purchase a sufficient number of plates for this purpose, to be paid for by the State Treasurer: *Provided*, the penalty provided above shall not apply, if the tax has been paid and application for the tag made to the Commissioner of Revenue, until tag is furnished by the Commissioner of Revenue.

Number plate.

Punishment for violation of section.

Purchase of plates.

Proviso: penalty not applicable if license paid until tag furnished.

SEC. 62. *Building and loan associations.*

That on every building and loan association which avails itself of the exemption from *ad valorem* taxation on so much of the value of all its shares as may be represented by the total loans of such association as provided in the Machinery Act, an annual privilege tax of ten cents on each one hundred dollars paid into and held by such association on account of shares in said association issued and outstanding on December thirty-first of the preceding year as shown by reports of such associations to the Insurance Commissioner. That said tax shall be payable to and collected by the Insurance Commissioner for the benefit of the State and the county, city, or town in which said association is located, and paid over to the treasurer or sheriff of each, one-third to the State, one-third to the county, and one-third to the city or town.

Building and loan associations.

Privilege tax.

Tax collected by Insurance Commissioner for State, county and municipality. Apportionment of tax.

SEC. 63. *Pressing clubs.*

On every person, firm, or corporation engaged in business as a pressing club, and having in their employ not more than two persons, an annual license tax of five dollars (\$5.00); and upon those engaged in such business, and having more than two persons in their employ, an annual license tax of ten dollars (\$10.00). No county shall levy any tax under this section. No city or town shall levy more than the amount levied by the State.

Pressing clubs.

No county tax.
City or town tax.

That section sixty-[three] shall not apply to any bona fide student of any college or university of this State engaged in business of operating a pressing club during the school term of said college or university.

Bona fide students operating clubs.

SEC. 64. *Shoe-shine parlor.*

That every person, firm, or corporation doing business as a shoe-shine parlor or stand or chair at a fixed place of business that shall charge more than five cents (5c.) for shining a pair of shoes shall pay an annual tax of five dollars (\$5.00).

Shoe-shine parlor.

SEC. 65. *Tobacco warehouse.*

Tobacco warehouse.

License before 31 May.

License personal and not transferable.

No abatement of tax.

License for twelve months.

Date of expiration.

Graduated tax. Sales of 1,000,000 or less.

More than 1,000,000 and less than 2,000,000, 2,000,000 and less than 3,000,000.

Sales more than 3,000,000, less than 4,000,000.

More than 4,000,000, less than 5,000,000.

More than 5,000,000.

Commissioner of Agriculture to certify warehouses and sales.

Commissioner of Agriculture to certify failures of report to solicitor.

Solicitor to prosecute.

Examination of books of warehouses.

Violation of act misdemeanor. Punishment.

No county, city nor town tax.

Every person, firm, or corporation operating a warehouse in which leaf tobacco is sold upon commission shall, on or before the thirty-first day of May in each year, obtain a license from the Commissioner of Revenue for the privilege of operating such warehouse for the next ensuing year. Such license shall be a personal privilege and shall not be transferable, nor shall any abatement be made in the tax. The license shall be for twelve months, and shall expire on the thirty-first day of May of the year following. The tax which shall be paid for such license shall be as follows: If in a warehouse in which one million pounds of leaf tobacco or less was sold the previous year, twenty-five dollars (\$25.00); if in a warehouse where more than one million pounds of leaf tobacco and less than two million pounds was sold the previous year, the tax shall be fifty dollars (\$50.00); if in a warehouse where two million pounds of leaf tobacco and less than three million pounds of leaf tobacco was sold the previous year, the tax shall be one hundred and twenty-five dollars (\$125.00); if in a warehouse where more than three million pounds of leaf tobacco was sold the previous year and less than four million pounds, the tax shall be two hundred dollars (\$200.00); if in a warehouse where more than four million pounds of leaf tobacco was sold the previous year and less than five million pounds, the tax shall be three hundred dollars (\$300.00); if in a warehouse where more than five million pounds of leaf tobacco was sold the previous year, the tax shall be five hundred dollars (\$500.00). The Commissioner of Agriculture shall certify to the Commissioner of Revenue on or before the thirtieth day of May of each year the name of each person, firm, or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds sold by such person, firm, or corporation for the preceding year. The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which shall have failed to make reports of the tobacco sold by such warehouse, and the solicitor shall prosecute any such person, firm, or corporation under the provisions of this act.

The deputies of the Commissioner of Revenue shall have the right to examine the books of any warehouse for the purpose of verifying the reports made by such warehouse and ascertaining the number of pounds of leaf tobacco which shall have been sold by such warehouse.

Any person, firm, or corporation violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined in the discretion of the court.

No county, city, or town shall levy any additional tax under this section.

SEC. 66. *Newsdealers on trains.*

Upon all persons, companies, or corporations carrying on the business of selling books, magazines, papers, fruits, confections or other articles of merchandise on railroad trains in this State, an annual license tax as follows: Where such news company operates on less than three hundred miles of railroad or railroads, two hundred and fifty dollars (\$250.00); where such news company operates on three hundred miles and less than five hundred miles of railroad or railroads, five hundred dollars (\$500.00); where such news company operates on five hundred miles or more of railroad or railroads, one thousand dollars (\$1,000.00). No county or municipality shall have authority to levy any tax for the privilege of carrying on said business.

Newsdealers on trains.

Company operating on less than 300 miles.

Company operating on 300 miles and less than 500, 500 or more miles.

No county or municipal tax.

SEC. 67. *Soda fountains and vendors of carbonated drinks.*

On each soda fountain operated by any person, firm, or corporation an annual tax as follows: In towns of less than one thousand inhabitants, five dollars (\$5.00); in towns of over one thousand inhabitants and less than five thousand, ten dollars (\$10.00); in towns of over five thousand inhabitants and less than ten thousand, fifteen dollars (\$15.00); in towns of over ten thousand inhabitants and less than fifteen thousand, twenty dollars (\$20.00); in towns of more than fifteen thousand inhabitants, twenty-five dollars (\$25.00). No county shall levy any tax under this section. Nothing in this section shall be construed to authorize the sale of soft drinks containing cocaine or any of its salts or derivatives.

Soda fountains.

Towns of less than 1,000 inhabitants.

Over 1,000, less than 5,000.

Over 5,000, less than 10,000.

Over 10,000, less than 15,000.

More than 15,000.

No county tax. Sales of cocaine, its salts or derivatives, not licensed.

SEC. 68. *Dealers in patent rights and formulas.*

On every person, firm, or corporation selling or offering for sale any patent right or formula, an annual license tax of ten dollars (\$10.00) for each and every county, to be collected by the Commissioner of Revenue.

Dealers in patent rights and formulas.

SEC. 69. *Stallions and jacks.*

All persons, firms, or corporations who own and keep for breeding purposes, for pay, any stallion or jack, shall pay an annual license tax of ten dollars (\$10.00) on each stallion or jack, the same to be collected by the Commissioner of Revenue: *Provided*, that no county, city, or town shall levy any tax under this section.

Stallions and jacks.

proviso: no county, city nor town tax.

SEC. 70. *Insurance companies.*

The officer authorized to collect the tax on insurance, bond and investment companies, associations or orders, shall collect and pay into the State Treasury charges, fees and taxes, as to a life insurance company or association, two hundred and fifty dollars (\$250.00). For each license issued to a fire insurance company

Insurance companies.

Life insurance companies. Fire insurance companies.

Accident.

Marine insurance companies.

Fidelity or surety companies.

Plate-glass insurance companies.

Boiler insurance companies.

Foreign mutual insurance companies.

Domestic mutual insurance companies.

Fraternal or' s.

Bond, investment, dividend, guaranty,

registry, title guaranty or debenture companies.

All other companies or associations.

Proviso: foreign mutual fire insurance companies insuring factories and mills only.

Requisites for admission.

Statement of condition.

Copy of charter.

Certificate of compliance with home laws.

Appointment of attorney to accept service.

Fees.

Tax.

Proviso: fees used in prevention of fire waste and accidents.

Tax on premium receipts.

Proviso: investments diminishing tax.

or association of companies operating a separate or distinct plant of agencies, two hundred dollars (\$200.00) ; for each license issued to an accident or insurance company or association, two hundred dollars (\$200.00) ; for each license issued to a marine insurance company or association, two hundred dollars (\$200.00) ; for each license issued to a fidelity or surety company or association, two hundred dollars (\$200.00) ; for each license issued to a plate-glass insurance company or association, two hundred dollars (\$200.00) ; for each license issued to a boiler insurance company or association, two hundred dollars (\$200.00) ; for each license issued to a foreign mutual insurance company, two hundred dollars (\$200.00) ; for each license issued to a domestic mutual insurance company operating in not more than two counties, ten dollars (\$10.00) ; for each license issued to a fraternal order, twenty-five dollars (\$25.00) ; for each license issued to a bond, investment, dividend, guaranty, registry, title guaranty or debenture company, two hundred dollars (\$200.00) ; for each license issued to all other insurance companies or associations, two hundred dollars (\$200.00) : *Provided*, that any foreign mutual fire insurance company which insures only factories or mills, or property connected with such factories or mills, may be admitted to transact business in this State on the following terms :

It shall file with the Insurance Commissioner a satisfactory statement of its condition and such other information as he shall require; a copy of its charter; a certificate of compliance with the laws of its home state, and the appointment of the Insurance Commissioner of this State as its attorney to accept service. It shall pay an annual department license fee of twenty-five dollars (\$25.00), a fee of twenty dollars (\$20.00) for filing its annual statement, and, in addition, it shall pay to the Insurance Commissioner in the same manner as other like taxes are paid, a tax of two and one-half per centum per annum on its gross premium deposits on policies on risks located in this State in force on the thirty-first day of December next preceding, after deducting return premiums and the unabsorbed portion of such premium deposits computed at the average rate of return actually made on annual policies expiring during such year: *Provided*, that so much of said license fees collected from fire insurance companies as may be necessary shall be used by the Insurance Commissioner for the prevention of fire waste and accidents. All of said companies shall pay a tax of two and one-half per centum upon the amount of their gross premium receipts in this State, with no deduction for dividends, whether returned in cash or allowed in payment or reduction of premiums, or for additional insurance, and without any deduction except for return premiums: *Provided*, that if any general agent or officer of a company shall file with the Insurance Commissioner a sworn statement showing that at

least one-fourth of the entire assets of his company are invested in and are maintained in any or all of the following securities or property, viz.: bonds of this State or of any county, city or town in this State, or any property situated in this State and returned for taxation therein, or in loans to its North Carolina policyholders against the reserve on their policies, then the tax shall be one per centum upon the gross premium receipts aforesaid, and the license fee shall be one-half that named above; and if the amount so invested shall be three-fourths of its total assets, the tax shall be one-quarter of one per centum of its gross premium receipts and the license fee shall be one-half that named above: *Provided*, that if such company is chartered in this State and maintains its main office herein, then if the amount so invested shall be equal to its total reserves on business derived from this State, the tax shall be one-quarter per centum upon the gross premium receipts in this State, and the license fee shall be one-half that named above. Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock, and no county, city or town shall be allowed to impose any additional tax, license or fee. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner and by him paid into the State Treasury as provided by law.

He shall collect annually for license issued each special or district agent or manager or organizer (including seal) five dollars (\$5.00); for each general agent, six dollars (\$6.00); for license, including seal, to each local or canvassing agent, two dollars (\$2.00); but any such company having assets invested and maintained as provided in this section shall only be charged for such license one dollar (\$1.00); and for each special agent's license, two dollars and fifty cents (\$2.50); for each nonresident fire insurance adjuster, five dollars (\$5.00); for each resident fire insurance adjuster, two dollars (\$2.00). In case of loss or destruction of such license, the Insurance Commissioner, for a fee of fifty cents, may certify to its issuance, giving number, date and form, which may be used by the original party named therein in lieu of said original license. There shall be no charge for the seal affixed to such certificate or said license.

Amend section six thousand four hundred and thirty of the Consolidated Statutes by striking out the last two words, "three dollars," and inserting in lieu thereof the words "ten dollars."

Individuals, firms and corporations exchanging reciprocal or inter-insurance contracts as provided herein shall pay through their attorneys an annual license of one hundred dollars and two and one-half per centum of the gross premium deposits, reduced by all sums distributed among the subscribers, or credited to their account, and also other regular fees.

Companies not liable for franchise tax.

No county, city nor town tax.

Fees and taxes collected by Insurance Commissioner and paid into treasury.

License for agents.

District agents, managers or organizers.

General agent.

Local or canvassing agent.

Investments reducing fee.

Special agents. Nonresident adjusters.

Resident adjusters.

Duplicate license.

No seal charge.

Fee for non-resident brokers.

Reciprocal or inter-insurance contracts.

SEC. 71. *Morris Plan companies.*

Morris Plan
companies.

Tax collected by
Insurance Com-
missioner and
paid into treas-
ury.

Every person, firm, association, or corporation operating what are known as Morris Plan companies or doing a similar business in this State shall pay an annual tax of twenty-five dollars (\$25.00). Said tax shall be paid to the Insurance Commissioner and by him into the State Treasury as other licenses, taxes and fees collected by him.

SEC. 72. *Dealers in pistols, etc.*

Dealers in
pistols and
cartridges.

Dealers keeping
bowie knives,
dirks, daggers,
slungshot,
loaded canes or
metallic knuckles.
Separate places.
Dealers in
metallic car-
tridges only.

Every merchant, storekeeper, or dealer who shall keep in stock, sell, or offer for sale, any pistol or metallic pistol cartridges or cartridges used in pistols, shall pay an annual tax of twenty-five dollars (\$25.00); and every such dealer who shall keep in stock any bowie knife, dirk, dagger, slungshot, loaded cane, or brass, iron, or metallic knuckles, shall pay an annual license tax of one hundred dollars (\$100.00). A separate license shall be secured for each place where sales are made. That dealers in metallic cartridges only shall pay only one-fourth of said tax.

SEC. 73. *Dealers in cap pistols, fireworks, etc.*

Dealers in
cap pistols or
fireworks.

Dealers in
blank cartridge
pistols.

Separate places.

Every merchant, storekeeper, or dealer selling or offering for sale cap pistols, firecrackers or other fireworks, shall pay an annual license tax of twenty-five dollars. Every merchant, storekeeper, or dealer selling or offering for sale blank cartridge pistols shall pay an annual license tax of one hundred dollars (\$100.00). A separate license shall be secured for each place where sales are made.

SEC. 74. *Pianos and organs.*

Dealers in
pianos, organs
and instruments
using disc or
cylinder records.

Expiration of
license.
Tax on sales.

Payment of sales
tax before
license.
Penalty for
selling without
license.

Every person, firm, or corporation selling pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, in this State, shall pay an annual license tax to the Commissioner of Revenue of fifty dollars (\$50.00), and the Commissioner of Revenue shall issue a license to said person, firm or corporation to sell pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, until July first next thereafter. In addition to the license tax above required, every person, firm, or corporation selling pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, any one or all of them, shall pay a tax of forty cents (40c.) on every hundred dollars received from the sale of pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, any one or all of them, which tax shall be paid to the Commissioner of Revenue before securing an annual license on July first in each year. Any person, firm, or corporation selling pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, any one or all of them, without having paid the license tax required by this section shall pay a

penalty of two hundred dollars (\$200.00), to be recovered by the Commissioner of Revenue in a civil action in the Superior Court of Wake County, and shall also pay double the license and sales taxes required by this section for the year then current. When a person, firm, or corporation makes application for the license required by this section the Commissioner of Revenue shall require a sworn statement showing the amount of sales of pianos, organs, graphophones, victrolas, and other instruments using disc or cylinder records, any one or all of them, made by the applicant in this State for the year preceding the first day of July then last past. The Commissioner of Revenue may require an itemized statement and may require the production of books and papers and may make such investigations as he may deem proper; and after making said investigation, the Commissioner of Revenue shall find what the amount was received from said sales for said year, and shall collect tax upon said amount at the rate aforesaid; if the applicant be a natural person, he shall sign the application and statement of sales and swear to the correctness of the latter; if the application be made by a firm, one of the partners shall verify the application; if it be made by a corporation, the verification of the statement shall be made by one of the managing officers. Any person, firm, or corporation making a false statement for the purpose of defrauding the State out of taxes due under this section shall be guilty of a misdemeanor and shall be liable to a penalty of one thousand dollars (\$1,000.00), to be recovered by the Commissioner of Revenue in a civil action to be instituted in the Superior Court of Wake County. Any person, firm, or corporation taking out license under this section may employ an unlimited number of agents and secure a duplicate copy of said license for each agent by paying a fee of one dollar (\$1.00) to the Commissioner of Revenue; and the county in which the applicant does business may charge a tax of five dollars (\$5.00); each duplicate so issued to contain the name of the agent, to whom it is issued, and the same is to be nontransferable. An agent holding such duplicate copy of license is licensed thereby to sell only the instruments sold by the holder of the original license. No person, firm, or corporation licensed under this section shall be required to pay any other license or privilege tax; and no county shall have the right to impose any license or privilege tax. No city or town shall levy a license or privilege tax exceeding twenty dollars (\$20.00) on any dealer having an office or selling from any receiving point. No person, firm, or corporation paying a tax upon gross sales under this section shall be required to pay a tax on the said sales under or by virtue of any other section of this act. The Commissioner of Revenue may in his discretion exempt from tax under this section blind persons and Confederate veterans selling or offering

Recovery of
penalty.

Sworn state-
ment of sales.

Itemized state-
ment.

Investigation.

Finding by Com-
missioner of
Revenue.

Verification of
statement.

False state-
ment misde-
meanor.

Penalty.

Recovery.

Number of
agents un-
limited.

Duplicate

licenses.

Fee for duplicate.

County tax.

Duplicates to
contain name of
agent.

Nontransfer-
able.

Agents to sell
brands of prin-
cipal only.

License tax
inclusive.

City or town
license tax.

Sales tax in-
clusive.
Exemption.

for sale musical instruments enumerated in this section, such exemption to be subject to withdrawal in the discretion of the Commissioner of Revenue at any time and the license canceled.

SEC. 75. *Cigarette and cigar dealers and manufacturers of cigarettes and cigars.*

Dealers in and manufacturers of cigars and cigarettes.
Cigarettes:
Output less than 250,000,000.
Exceeding 250,000,000, not exceeding 500,000,000.
Exceeding 500,000,000.
Cigars:
Output 2,000,000 or less.
Over 2,000,000, not over 5,000,000.
Over 5,000,000, not over 10,000,000.
Over 10,000,000, not over 15,000,000.
Over 15,000,000, not over 20,000,000.
Over 20,000,000, not over 25,000,000.
Over 25,000,000, not over 50,000,000.
Over 50,000,000.
Provido: county, city, town and township tax.
Retailers.

No county tax.
City or town tax.

On every manufacturer of cigarettes or cigars the following tax: Where the annual output of cigarettes by such manufacturer is less than two hundred and fifty million, two hundred and fifty dollars (\$250.00); where such annual output exceeds two hundred and fifty million, but does not exceed five hundred million, five hundred dollars (\$500.00); where such annual output exceeds five hundred million, two thousand dollars (\$2,000.00); where the annual output of cigars of such manufacturer is two million or less, twenty-five dollars (\$25.00); where such annual output is over two million, but does not exceed five million, fifty dollars (\$50.00); where such annual output is over five million, but does not exceed ten million, one hundred dollars (\$100.00); where such annual output is over ten million, but does not exceed fifteen million, one hundred and fifty dollars (\$150.00); where such annual output is over fifteen million, but does not exceed twenty million, two hundred dollars (\$200.00); where such annual output is over twenty million, but does not exceed twenty-five million, two hundred and fifty dollars (\$250.00); where such annual output is over twenty-five million, but does not exceed fifty million, five hundred dollars (\$500.00); where such annual output exceeds fifty million, one thousand dollars (\$1,000.00): *Provided*, that no county, city or town, or township, shall levy or collect any tax, assessment, license, or fee from or on such manufacturer except the *ad valorem* tax. And every person retailing cigarettes or cigars, or both, shall pay a license tax of five dollars (\$5.00) per annum. No county shall levy any tax under this section. No city or town shall levy a license or privilege tax exceeding ten dollars (\$10.00).

SEC. 76. *Laundries.*

Laundries:

Cities and towns of 5,000 or less.

Over 5,000 and less than 10,000.
Over 10,000.

On every person, firm or corporation engaged in the business of operating a laundry, where steam, electricity, or other motive power is used, an annual license tax in cities and towns of five thousand inhabitants or less, ten dollars (\$10.00); in cities of over five thousand and less than ten thousand inhabitants, fifteen dollars (\$15.00); and in cities of over ten thousand inhabitants, twenty-five dollars (\$25.00).

SEC. 77. *Garages.*

Garages:

Town or city of less than 1,000.

On every individual, firm, or corporation operating or running a garage in any county or town or city of less than one thousand inhabitants, a tax of five dollars (\$5.00). In cities from

one to three thousand inhabitants, ten dollars (\$10.00); from three to five thousand inhabitants, fifteen dollars (\$15.00); from five to ten thousand inhabitants, twenty dollars (\$20.00); from ten to twenty thousand inhabitants, twenty-five dollars (\$25.00), and over twenty thousand inhabitants, thirty dollars (\$30.00). A garage, for the purpose of this section, shall be construed as any place where automobiles are repaired or stored and for which a charge is made.

From 1,000 to 3,000.
From 3,000 to 5,000.
5,000 to 10,000.
10,000 to 20,000.
Over 20,000.

Garage defined.

SEC. 78. *Manufacturers of automobiles.*

Every manufacturer of each and every make or brand of automobiles or automobile trucks, engaged in the business of selling the same in this State, or every person or persons or corporation engaged in selling automobiles or automobile trucks in this State, the manufacturer of which has not paid the license tax provided for in this section, before selling or offering for sale any such machine, shall pay to the State Commissioner of Revenue a tax of five hundred dollars (\$500.00) and obtain a license for conducting such business. Any applicant for license shall furnish the State Treasurer the names of every class or style of machine offered for sale with a written application for the license. The five hundred dollars (\$500.00) license tax herein imposed shall be for each class or style of machine offered for sale. The State Commissioner of Revenue shall, upon the written application of any one who has obtained the five hundred dollars (\$500.00) license provided in this act and the payment of a fee of five dollars (\$5.00) for each duplicate issued, issue a certified duplicate containing the name of the agent representing the holder of the license and appointed by him, which gives said agent the privilege of doing business as the agent of the holder of the license. Every one to whom the five hundred dollar (\$500.00) license shall have been issued as provided in this section is authorized to employ an unlimited number of such agents to sell only the machine designated in the license, upon payment in each instance of the five dollars (\$5.00) tax aforesaid. Every independent, or second-hand dealer, engaged in the business of buying, selling or exchanging any make of automobiles in this State on which the manufacturer's license of five hundred dollars (\$500.00) has been paid, shall pay a license tax of fifty dollars (\$50.00) per annum to the State Commissioner of Revenue and obtain a license for conducting such business. Such second-hand dealer, however, is not authorized to appoint subordinate agents as herein provided for those holding a manufacturer's license; and the fifty dollars (\$50.00) license tax herein provided for second-hand dealers shall confer authority upon the holders thereof only to do business within the county of their residence. All licenses herein provided for shall expire on the thirty-first day of May in each year, and there shall be no

Manufacturers of automobiles.
Sellers of automobiles or trucks of unlicensed manufacturers.

Information to be given in application for license.

Tax for each class or style of machine.

Applications for duplicate license.
Fee.

Duplicate to contain name of agent.

Privilege given by duplicate.

Unlimited number of agents.

Second-hand dealers.

No agents for second-hand dealers.

License limited to county.
Expiration of licenses.

Abatement for fractions.
Rebate on removal.

No license tax by county or municipality.

County tax on agents.

No municipal license tax.

abatement for fractions of a year, except as herein next set out. If at the expiration of a State license issued under this section to any manufacturer or person selling automobiles in the State, for which they have paid the five hundred dollars (\$500.00) herein provided, it shall have been in force for less than six months, then upon renewal of such license for the following year the manufacturer or person herein described shall be allowed by the State Commissioner of Revenue a rebate of two hundred and fifty dollars (\$250.00) on the new license. The manufacturer or person who pays this five hundred dollars (\$500.00) license tax and obtains a license from the State shall not be subject to any other license tax by any county or city or town or other municipality. Each county in the State, however, may levy a tax of five dollars (\$5.00) upon each agent holding a duplicate license and authority from the manufacturer or person who has paid the five hundred dollars (\$500.00) license tax to the State, whether they are traveling agents or those located in a particular county. No city, town or other municipality shall levy any license tax upon these traveling or other agents holding duplicate licenses from the State.

SEC. 79. *Emigrant agents.*

Emigrant agent.

On every person, firm, or corporation engaged in procuring laborers for employment out of this State, an annual license tax of two hundred dollars (\$200.00) for each county in which such person, firm, or corporation does business, the same to be collected by the Commissioner of Revenue. Any one violating the provisions of this section shall be guilty of a misdemeanor and fined not less than two hundred dollars (\$200.00) or imprisoned, in the discretion of the court.

Violation of section misdemeanor.

Punishment.

SEC. 80. *Plumbers, steam and gas-pipe fitters.*

Plumbers and pipe fitters.

Employing three persons or less.

More than three employees and less than six.
More than six employees.

On every person, firm, or corporation engaged in business as a plumber or steam or gas-pipe fitter, and having in their employ an average of not more than three persons for the previous year, an annual license tax of ten dollars; and upon those engaged in such business and having in their employ an average for the previous year of more than three and not more than six persons, an annual license tax of fifteen dollars (\$15.00), and upon those having an average of more than six persons employed for the previous year, twenty-five dollars (\$25.00).

SEC. 81. *Trading stamps.*

Trading stamps.

An annual license tax for the State upon the business of issuing, selling, or delivering trading stamps or checks, receipts, certificates, tokens, or other similar devices to persons engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, or premium or

as an inducement to secure trade or patronage, and that the corporation, firm, or association, or person selling or delivering the same will give to the person presenting or possessing the same, money or other thing of value, or any concession or preference in any way on account of the possession or presentation thereof, is hereby assessed against and imposed upon each corporation, firm, association, or person engaged in such business, of two hundred dollars (\$200.00); that nothing in this act shall be construed to apply to a manufacturer or to a merchant who sells the goods of such manufacturer from offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods: *Provided*, that no county, city, or town shall charge more than one hundred dollars (\$100.00).

Gifts of certain value as inducement to purchase. Provide: no county nor municipal tax.

SCHEDULE C

SEC. 82. *Defining taxes embraced in this schedule.*

The taxes embraced in this schedule shall be listed and paid as specially herein provided, and shall be for the privilege of carrying on the business or doing the act named; and, if a corporation, shall be a tax for the continuance of its corporate rights and privileges given under its charter, if incorporated in this State, or by reason of any act of domestication, if incorporated in another State, and shall be subject to other regulations mentioned in section twenty-six under Schedule B.

Taxes embraced in Schedule C. Tax for privilege of carrying on business.

Tax for continuance of corporate rights to home or domesticated corporations.

Subject to other regulations.

SEC. 83. *Privilege tax on railroads.*

Every railroad company doing business in this State shall annually, on or before the thirtieth day of July, make and return to the Commissioner of Revenue, in such form and upon such blanks as shall be required and furnished by him, and giving such information as he shall require for the purpose of carrying out the provisions of this section, a report upon which the Commissioner of Revenue shall ascertain the value upon which the amount of tax to be paid by any such railroad as a license or privilege tax shall be calculated. The value upon which such calculation shall be made by the Commissioner of Revenue, and the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina, shall be the value of the total property, tangible and intangible, in this State, or each such railroad company as assessed for *ad valorem* taxation for the year in which such report is made. The tax which every railroad company shall pay for the privilege of carrying on intrastate commerce within this State shall be one-tenth of one per cent of the value so ascertained by the Commissioner of Revenue, and such tax shall be due and payable on or before the fifteenth day of October in each year. If any such company shall fail to make the report provided for, it

Privilege tax on railroads. Time for making statement. Blanks.

Ascertainment of value by Commissioner of Revenue. Basis of calculation.

Rate of privilege tax.

Tax due and payable.

Calculation if report not filed by company.

No county nor municipal tax. Proviso: license tax for intrastate commerce.

Tax not on interstate commerce.

shall be the duty of the Commissioner of Revenue to make an approximation from the reports and records on file in the State Department of Revenue of the value upon which the amount of tax due by the said company under this section shall be calculated, and shall then calculate the amount of said tax, as hereinbefore provided, and shall collect the same. No county, city, or town shall be allowed to collect any tax under this section: *Provided*, that it is the intention of this section to levy upon railroads a license or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within the State of North Carolina and not a part of interstate or foreign commerce: that the tax provided for in this section is not intended to be a tax on the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.

SEC. 84. *Privilege tax on chair and sleeping cars.*

Chair cars and sleeping cars.

Report before 30th July.

Report verified.

License tax.

Payment of tax. No county nor municipal tax.

Every company operating chair cars and sleeping cars on which extra fare is charged shall make report to the Commissioner of Revenue on or before the first day of October for the year one thousand nine hundred and twenty, and on or before the thirtieth day of July annually thereafter, of the gross receipts collected from passengers transported between points in this State for the preceding year ending the thirtieth of June, which shall be verified by the oath of the secretary and treasurer of such company.

The annual license tax for operating such chair and sleeping cars within the State shall be three per cent (3%) of the gross earnings for the previous year. The tax imposed by this section shall be paid to the Commissioner of Revenue at the time of making the report provided for herein. No county, city or town shall impose any tax under this section.

SEC. 85. *Privilege tax on express companies.*

Express companies. Report by 30 July.

That every express company doing business in this State shall, on or before the thirtieth day of July in each year, make and return to the Commissioner of Revenue a statement of the total number of miles of railroad lines over which such express company operates in this State.

SEC. 86. *Rate of taxation.*

Privilege or license tax.

Companies earning not more than 6% on capital.

Each express company doing business in this State shall pay to the Commissioner of Revenue an annual privilege or license tax as follows: Any such company which earned from its express transportation business not more than six per cent upon its capital invested the previous calendar year shall pay at the

rate of five dollars per mile. And any such company which so earned as much as seven per cent and less than eight per cent upon its capital invested the previous calendar year shall pay at the rate of six dollars per mile. And any such company which so earned eight per cent or more upon its capital invested the previous calendar year shall pay at the rate of seven dollars (\$7.00) per mile. Any such company not having had previous earnings shall pay at the rate of five dollars (\$5.00) per mile: *Provided* that no county shall levy any tax under this section. There may be levied and collected by every incorporated municipality in the State of North Carolina from each express company, for the privilege of doing business within the municipal limits of said incorporated municipalities, a privilege or license tax, to be computed and based on the population of said municipalities, as follows: Incorporated municipalities having a population of five hundred people or less, five dollars (\$5.00) per annum; incorporated municipalities having a population of five hundred people and not exceeding one thousand people, ten dollars (\$10.00) per annum; incorporated municipalities having a population of one thousand and not exceeding five thousand people, twenty dollars (\$20.00) per annum; incorporated municipalities having a population of five thousand and not exceeding ten thousand people, thirty dollars (\$30.00) per annum; incorporated municipalities having a population of ten thousand and not exceeding twenty thousand people, fifty dollars (\$50.00) per annum; incorporated municipalities having a population exceeding twenty thousand people, seventy-five dollars (\$75.00) per annum: *Provided further*, that nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce, or upon any business transacted for the Federal Government.

Companies earning 8% or more.

Companies not having earnings for previous years.

Proviso: no county tax.

Tax by municipalities.

Municipalities having population of 500 or less.

Of 500 and not exceeding 1,000.

Municipalities having population of 1,000 and not exceeding 5,000.

5,000 and not exceeding 10,000.

10,000 and not exceeding 20,000.

Exceeding 20,000.

Proviso: interstate commerce and business for Federal government.

SEC. 87. *Telegraph companies.*

Each and every person, firm, or corporation operating within this State the apparatus necessary to communication by telegraph shall pay, for the privilege of engaging in such business, to the State an annual license tax of five dollars (\$5.00) per mile for each pole mile of such telegraph line owned or operated by them within the State, as shown by report of such telegraph company to the Commissioner of Revenue, under section forty-eight of the Machinery Act. It shall be the duty of the Commissioner of Revenue to collect the tax as herein levied upon the basis of mileage as reported: *Provided*, that nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce, or upon any business transacted for the Federal Government: *Provided*, that no county shall levy any additional tax under this section, but towns may levy the following taxes: Those having a population of one thousand and not exceeding

Telegraph companies.

License tax per mile.

Report.

Collection of tax.

Proviso: interstate commerce and business for Federal government.

Proviso: no county tax.

Town taxes:

Population of
1,000 and not
more than 5,000.
5,000 to 10,000.
10,000 to 20,000.
Over 20,000.

five thousand, ten dollars (\$10.00); from five thousand to ten thousand, fifteen dollars (\$15.00); from ten thousand to twenty thousand, twenty dollars (\$20.00); over twenty thousand, fifty dollars (\$50.00).

SEC. 88. *Telephone companies.*

Tax on gross
receipts.

Reckoning pro-
portion of inter-
state business.

Proviso: invest-
ments reducing
tax.

Sworn returns
of receipts.

Reports by
sheriffs of com-
panies doing
business.

Penalty for de-
fault of return
and payment.

Collection of
penalty.

Proviso: no
county nor mu-
nicipal tax.

On every telephone company doing business in this State, an annual tax of three per cent on the gross receipts of such telephone company within the State, reckoning for the purpose of ascertaining the amount of such gross receipts the proportion of the interstate business done within the State which is properly credited to North Carolina: *Provided*, that if any such company shall file with the Commissioner of Revenue a statement, signed and sworn to by its principal officer in this State, showing that at least one-quarter of the entire assets of his company, when his company has assets, are invested in and are maintained in any or all of the following securities or property, viz.: bonds of this State or of any county, city, or town of this State, or any property situated in this State and taxable therein, then the tax shall be two and one-half per cent; and if the amount so invested shall be one-half of its total assets the tax shall be two per cent; and if the amount so invested shall be three-fourths of its total assets the tax shall be one per cent. The superintendent, general manager, or other chief officer of every such company shall make and return, under oath, to the Commissioner of Revenue, within ten days after the first day of January, April, July and October of each year, the amount of the gross receipts of the company for the quarter ending on the first day of the month immediately preceding, and pay to the Commissioner of Revenue the tax herein imposed at the time of making such return. It shall be the duty of each sheriff to report to the Commissioner of Revenue any such company doing business in his county. In case of default of such return and payment of tax, the company shall pay a penalty of one thousand dollars, to be collected by such sheriff as the Commissioner of Revenue shall designate, by distress or otherwise: *Provided further*, no county, city, or town shall be allowed to impose an additional tax, license, or fee provided in this section, except the *ad valorem* tax.

SEC. 89. *Franchise tax on corporations.*

Domestic corpora-
tions.

Report between
1st May and
1st July.

Domestic corporations. Between the first day of May and the first day of July, one thousand nine hundred and thirteen, and annually thereafter during the month of May, each corporation organized under the laws of this State shall make a report in writing to the Commissioner of Revenue in such form as he may prescribe.

Verification of
report.

SEC. 89. (1). Such report shall be signed and sworn to before an officer authorized to administer oaths, by the president, vice-

president, secretary, or general manager of the corporation, and forwarded to the Commissioner of Revenue.

Sec. 89 (2). Such report shall contain:

- (a) The name of the corporation.
- (b) The location of its principal office.
- (c) The name of the president, secretary, treasurer, and members of the board of directors, with postoffice address of each.
- (d) The date of the annual election of officers.
- (e) The amount of authorized capital stock and the par value of each share.

(f) The amount of capital stock subscribed, the amount of capital stock issued and outstanding, and the amount of capital stock paid up.

(g) The nature and kind of business in which the corporation is engaged, and its place or places of business.

(h) The change or changes, if any, in the above particulars made since the last annual report.

Sec. 89 (3). Upon the filing of the report provided for in the last three preceding subsections, the Commissioner of Revenue, after finding such report to be correct, shall, on or before the first Monday of August, determine the amount of the subscribed or issued and outstanding capital stock of each such corporation. On the first Monday in August, or as soon thereafter as practicable, the Commissioner of Revenue shall make a list of such corporations in duplicate, one copy to be kept in his office and one filed with the State Auditor, showing the names of such corporations, their counties and the postoffice addresses of their principal offices, the amount of the subscribed or issued and outstanding capital stock and the amount of tax due thereon. The Commissioner shall enter for collection a fee of one-tenth of one per cent upon its subscribed or issued and outstanding capital stock, which fee shall not be less than ten dollars in any case. Such fee shall be payable to the Commissioner of Revenue on or before the first day of the following October. No county, city, or town shall have the power to levy any franchise tax under this section.

Sec. 89 (3½). That where a report required to be made under the provisions of this section to the Commissioner of Revenue by any domestic corporation shows capital stock issued and outstanding by any such company to be less than one-half of the assessed value for taxation of all the property of such company in this State for the year in which report is made, or the report of any foreign corporation shows the proportion of the capital stock of such foreign corporation apportionable to this State under the rules laid down in section eighty-two of this act to be less than one-half of the assessed value for taxation of all the property of such company in this State for the year in which

Contents:

Name of corporation.
Location of principal office.
Name and addresses of officers and directors.
Date of annual election.
Amount of authorized capital and par value of shares.
Amount of capital stock subscribed, issued and outstanding and paid up.
Nature and kind of business and place or places of business.
Changes since last report.

Determination of amount of stock.

List in duplicate made as of first Monday in August.

Fee on capital stock.

Minimum of fee.

Payable by 1st October.

No county nor municipal tax.

Basis of calculation when capital less than one-half assessed value of property.

such report is made, the measure of the extent to which the corporate franchise of any such corporation is being used and the amount of franchise tax to be paid by any such corporation shall be calculated with reference to the sum of one-half of the total assessed value of all the property of such corporation in this State.

Foreign corporations to report during July.

SEC. 89 (4). *Foreign corporations.* Annually during the month of July each, foreign corporation doing business in this State, and owning or using a part or all of its capital or plant in this State, and subject to compliance with all other provisions of law, and in addition to all other statements required by law, shall make a report in writing to the Commissioner of Revenue in such form as the Commissioner may prescribe.

Report to Commissioner of Revenue.

SEC. 89 (5). Such report shall be signed and sworn to, before an officer authorized to administer oaths, by the president, vice-president, secretary, superintendent, or managing agent in this State and forwarded to the Commissioner of Revenue.

Report to be signed and verified.

SEC. 89 (6). Such report shall contain:

Report to contain:
Name and home of corporation.
Location of principal office.
Names and addresses of officers and directors.
Date of election of officers.
Authorized capital stock and par value of shares.
Amount of stock subscribed, issued and paid up.
Nature and kind of business and places of business.
Name and location of offices in this State.
Names and addresses of officers and agents in this State.
Value and location of property in this State.
Value and location of property outside of State.
Volume of business in this State.
Volume of business outside of State, and where done.
Changes since last report.
Commissioner of Revenue by 1st Monday in September fix proportion property and business in this State.

(a) The name of the corporation and under the laws of what state or country organized.

(b) The location of its principal office.

(c) The names of the president, secretary, treasurer, and members of the board of directors, with the postoffice address of each.

(d) The date of the annual election of officers.

(e) The amount of authorized capital stock, and the par value of each share.

(f) The amount of capital stock subscribed, the amount of capital stock issued, and the amount of capital stock paid up.

(g) The nature and kind of business in which the company is engaged, and its place or places of business, both within and without the State.

(h) The name and location of its office or offices in this State, and the name and address of the officers or agents of the corporation in charge of its business in this State.

(i) The value of the property owned and used by the company in this State, where situated, and the value of the property owned and used outside of this State, and where situated.

(j) The volume of business done by the company in this State.

(k) The volume of business done by the company outside of the State, and where the said business is done.

(l) The change or changes, if any, in the above particulars, made since the last annual report.

SEC. 89 (7). Upon the filing of the report provided for in subsections four, five, and six, the Commissioner of Revenue, from the facts thus reported, and any other facts coming to his knowledge bearing upon the question, shall, on or before the first Monday in September, assess and fix the proportion of the subscribed

or issued and outstanding capital stock of the company represented by its property or business in this State.

SEC. 89 (8). On or before October fifteenth the Commissioner of Revenue shall charge for collection, as herein provided, annually from such company, in addition to the initial fees otherwise provided for by law, for the privilege of exercising its franchise in this State, a fee of one-tenth of one per cent upon the proportion of the subscribed or issued and outstanding capital stock of the corporation represented by property owned and used and business transacted in this State as found by him, which fee shall not be less than ten dollars in any case. Such fee shall be payable to the Commissioner of Revenue on or before the first day of the following December. No county, city, or town shall have the power to levy any franchise tax under this section.

Date for charge of fee on proportion of property owned and business done in this State.

Rate of charge.

Minimum

Date for payment.
No county nor municipal tax.

SEC. 89 (9). That nothing in the nine preceding subsections of this act shall apply to railroads, banks, insurance companies, fraternal, beneficent associations, building and loan associations, express [sleeping cars], telephone or telegraph companies, or other corporations, upon which a franchise tax may be levied in other sections of this act.

Companies elsewhere taxed.

SEC. 89 (10). *General provisions.*

Between the dates herein fixed for the determination of the amount of subscribed or issued and outstanding capital stock of a domestic corporation and the proportion of the authorized capital stock of a foreign corporation, represented by property owned and used or business transacted by it in this State, and the dates herein fixed for the certification to the Auditor of State of such amount or proportion, the Commissioner of Revenue may, on the application of any person or company interested, or on his own motion, review and correct his findings.

Review and correction of findings.

SEC. 89 (11). Upon the payment of the tax or fee provided for in this act to the Commissioner of Revenue, the Commissioner of Revenue shall make out and deliver to the public utility or corporation so paying a receipt for the payment by such public utility or corporation of the tax or fee herein provided for.

Receipt on payment of tax or fee.

SEC. 89 (12). The fees, taxes, and penalties required to be paid by this act shall be the first and best lien on all property of the public utility or corporation, whether such property is employed by the public utility or corporation in the prosecution of its business or is in the hands of an assignee, trustee, or receiver for the benefit of the creditors and stockholders thereof.

Lien on property for fees, taxes and penalties.

SEC. 89 (13). *Penalties.*

If a public utility or corporation required to file a report by any provision of this act fails or neglects to make such report as required herein, it shall be subject to a penalty of ten dollars per

Penalty for failure to report.

day for each day's omission after the time limited in this act for making such report.

Taxes, fees and penalties certified to sheriffs for collection.

Recovery by action.

County where action may be brought.

Jurisdiction.

Attorney-General to institute action.

Sufficient allegations.

Liabilities and restrictions as of State corporations.

No other or greater powers. Contracts made by foreign corporations before domestication void on behalf of corporations, but enforceable against them.

Corporations exempt from section.

Failure to make return and pay tax certified to Secretary of State.

SEC. 89 (14). Such taxes and fees and penalties thereon may be certified by the Commissioner of Revenue to the sheriff of the county in which any such company has its home office, or any county in which any such company may own property, for collection as provided in section four of this act; and if collection is not made in this way, such taxes or fees and penalties thereon may be recovered by an action in the name of the State, which may be brought in the Superior Court of Wake County, or in any county in which such public utility is doing business, or the line of any street, suburban, or interurban railroad company or railroad company is located, and such Superior Court shall have jurisdiction of such action regardless of the amount involved therein. The Attorney-General, on request of the Commissioner of Revenue, shall institute such action in the Superior Court of Wake County, or of any such counties as the Commissioner of Revenue may direct. In any such action it shall be sufficient to allege that the tax, fee or penalty sought to be recovered stands charged on the delinquent duplicate of the Commissioner of Revenue, and that the same has been unpaid for the period of thirty days after having been placed thereon.

SEC. 89 (15). All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers. Every contract made by or on behalf of any such foreign corporation, affecting the liability thereof, or relating to its property within this State, before it shall have complied with the provisions of section eleven hundred and ninety-four of the Revisal of one thousand nine hundred and five [section eleven hundred and eighty-one Consolidated Statutes], shall be wholly void on its behalf and on behalf of its assigns; but shall be enforceable against it or them. Nothing contained in this subsection shall be held or construed to apply to insurance corporations, fraternal, beneficiary associations, or building and loan associations, banking, railroad, express, telephone, and telegraph companies.

SEC. 89 (16). If a corporation, wherever organized, required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility or as a corporation organized under the laws of this State, or as a foreign corporation for profit doing business in this State and owning and using a part or all of its capital or plant in this State, or as a sleeping-car, freight line or equipment company, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for making such report or return or for paying such tax or fee, the Commissioner of

Revenue shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such corporation which is organized under the laws of this State by appropriate entry upon the margin of the record thereof, or cancel the certificate of authority of any such foreign corporation to do business in this State, by proper entry. Thereupon all the powers, privileges, and franchises conferred upon such corporation by such articles of incorporation or by such certificate of authority shall cease and determine. The Secretary of State shall immediately notify such domestic or foreign corporation of the action taken by him.

Cancellation of charter or certificate of authority to do business.

Powers, privileges and franchise to cease.

Secretary to notify corporation.

Fine for exercise of power after cancellation.

SEC. 89 (17). Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority, after the same are canceled, as provided in any section of this act, shall be fined not less than one hundred dollars nor more than one thousand dollars.

SEC. 89 (18). Any corporation whose articles of incorporation or certificate of authority to do business in this State have been canceled by the Secretary of State, as provided in section eighty-nine (16) of this act, upon the filing, within two years after such cancellation, with the Secretary of State, of a certificate from the Commissioner of Revenue that it has complied with all the requirements of this act and paid all taxes, fees, or penalties due from it, and upon the payment to the Secretary of State of an additional penalty of fifty dollars, shall be entitled to again exercise its rights, privileges, and franchises in this State, and the Secretary of State shall cancel the entry made by him under the provisions of section eighty-nine (16) of this act, and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises: [*Provided*, the said penalty of fifty dollars may be remitted, in the discretion of the Commissioner of Revenue.]

Restoration of rights, privileges and franchise.

Certificate: to be filed within two years.

Penalty to be paid.

Cancellation of entry.

Certificate of registration.
Proviso: penalty may be remitted.

SEC. 89 (19). In addition to all other remedies for the collection of any taxes or fees due, under the provisions of this act, the Attorney-General shall, upon request of the Commissioner of Revenue, whenever any taxes, fees, or penalties due under this act from any public utility or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility or corporation is located or has an office or place of business, for an injunction to restrain such public utility or corporation from the transaction of any business within the State until the payment of such taxes or fees and penalties thereon, or the making and filing of such report or return

Additional remedies.

Attorney-General to apply for injunction.

County of venue.

Petition in name of State. Facts made to appear.	and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the court. Such petition shall be in the name of the State, and if it is made to appear to the court, upon hearing, that such public utility or corporation has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such penalties for failure to make or file such reports or returns, such court shall grant and issue such injunction. All actions brought under this act shall have precedence over any civil cause of a different nature pending in such court, and such court shall always be deemed open for the trial of any such action brought therein.
Grant and issue of injunction. Precedence of actions.	
Court open for trial.	
Action <i>quo warranto</i> .	Sec. S9 (20). If any corporation fails or neglects to make and file the reports and returns required by this act, or to pay the penalties provided in this act for failure to make and file such reports or returns, for a period of ninety days after the time prescribed in this act for failure to make and file such reports or returns, for a period of ninety days after the time prescribed in this act, the Attorney-General, on request of the Commissioner of Revenue, shall commence an action of <i>quo warranto</i> in the Superior Court of Wake County, or any county in this State in which such corporation is located or has an office or place of business, to forfeit and annul its privileges and franchises. If the court is satisfied that any such corporation is in default as aforesaid, it shall render judgment ousting such corporation from the exercise of its privileges and franchises within this State, and shall otherwise proceed as provided by law.
County of venue.	
Judgment of ouster.	
Further proceedings.	
Acts and omissions rendering officers personally liable for fine.	Sec. S9 (21). Whoever, being an officer, agent, or employee of any public utility, company, firm, person, copartnership, corporation, or association subject to the provisions of any law which the Commissioner of Revenue of North Carolina is required to administer, shall fail or refuse to fill out and return any blanks, as required by such law, or shall fail or refuse to answer any questions therein propounded, or shall knowingly or willfully give a false answer to any such question wherein the fact inquired of is within his knowledge, or who shall, upon proper demand, fail or refuse to exhibit to such Commissioner of Revenue or any deputy commissioner, or any person duly authorized, any book, paper, account, record, or memorandum of such public utility which is in his possession or under his control, shall be fined not more than one thousand dollars for each offense.
Amount of fine.	
Forfeiture on company when officer acted in obedience to directors.	Sec. S9 (22). A forfeiture of not less than five hundred dollars nor more than one thousand dollars shall be recovered from any such public utility, company, firm, person, copartnership, corporation, or association for each violation of the next preceding subsection when such officer, agent, or employee acted in

obedience to the direction, instruction, or request of such public utility, company, corporation, or association, or any general officer thereof.

SEC. 89 (23). Every day during which any public utility, company, corporation, association, firm, copartnership, officer, or individual, subject to the provisions of any law which the Commissioner of Revenue of North Carolina is required to administer, or any officer, agent, or employee thereof, shall willfully fail to observe and comply with any order or direction of such Commissioner of Revenue, or to perform any duty enjoined by such law, shall constitute a separate and distinct offense.

SEC. 89 (24). Each company, firm, corporation, person, association, copartnership, or public utility shall furnish the Commissioner of Revenue in the form of returns prescribed by him all information required by law and all other facts and information, in addition to the facts and information in this act specifically required to be given, which the Commissioner of Revenue may require to enable him to carry into effect the provisions of the laws which the Commissioner is required to administer, and shall make specific answers to all questions submitted by the Commissioner of Revenue.

SEC. 89 (25). Any such company, firm, corporation, person, association, copartnership, or public utility receiving from the Commissioner of Revenue any blanks, with directions to fill them, shall cause them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.

SEC. 89 (26). The answers to such questions shall be verified under oath by such persons, or by the president, secretary, superintendent, general manager, principal accounting officer, partner, or agent, and returned to the Commissioner of Revenue at his office within the period fixed by the Commissioner of Revenue.

SEC. 89 (27). The Commissioner of Revenue shall cause to be prepared suitable blanks for carrying out the purpose of the laws which he is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, copartnership, or public utility subject thereto.

SEC. 89 (28). The Commissioner of Revenue, when he deems the same necessary or advisable, may extend to any corporation or public utility a further specified time, not to exceed ninety days, within which to file any report required by law to be filed with the Commissioner of Revenue, in which event the attaching or taking effect of any penalty for failure to file such report or pay any tax or fee shall be extended or postponed accordingly.

Separate and distinct offenses.

Additional facts and information to be furnished Commissioner of Revenue.

Specific answers to questions.

Blanks sent by Commissioner of Revenue to be filled.

Reason given in writing for failure to answer.

Verification of answers.

Returns within period fixed.

Commissioner of Revenue to prepare blanks.

Commissioner of Revenue may extend time for answer.

SEC. 90. *On each marriage license, one dollar.*

Tax on marriage
license.
Payment.

Annual returns
and settlements.

County tax.

The tax on marriage licenses shall be one dollar, and shall be paid to the register of deeds. It shall be the duty of the register of deeds to render annually to the Commissioner of Revenue, on the first Monday in December, sworn statements in detail of taxes received by him under this section, and at the same time pay him the money thus received. The counties may levy the same tax upon marriage licenses as is levied by the State.

SEC. 91. *Tax on seal affixed by officers.*

Seal tax.

Great seal of
State.

Quarterly pay-
ments.

Seals of State
Department.

Seal of State
Treasurer.

Sworn state-
ments of seals.

Tax on scrolls.

Seals exempt.

Proviso: seals
on commissions.

Notaries public
and justices of the
peace not exempt.
Compensation of
officers collecting
seal tax.

Failure to pay
collections mis-
demeanor.

Punishment.

Whenever the seal of the State, of the Treasury Department, or other public officer required by law to keep a seal (not including clerks of the courts, other county officers and notaries public) shall be affixed to any paper, the tax shall be as follows, to be paid by the party applying for the same: For the Great Seal of the State, on any commission, two dollars; on warrants of extradition for fugitives from justice from other states, a reciprocal seal tax and fee shall be charged, i.e., the same fee and seal tax must be collected from the state making requisition which is charged this State for like service. All fees and seal taxes of whatever kind collected by the private secretary of the Governor shall be paid into the Treasury quarterly; for the seal of the State Department, one dollar, to be collected by the Secretary of State and paid by him into the Treasury; for the seal of the State Treasurer, to be collected by him and accounted for as other public money, one dollar. Said officers shall keep an account of the number of times their seals may be used, and shall deliver to the proper officer a sworn statement thereof. Whenever a scroll is used in the absence of a seal by any of the said officers the said tax shall be on the scroll. Seals affixed for the use of any county or the State or used on the commissions of officers of the militia, or any other public officer not having a salary, or under the pension law, or under any process of court, shall be exempt from taxation: *Provided*, that no fee shall be charged for the affixing of a seal to any commission issued by the Governor to any person in the employ of the State or to be employed by the State under this section or under section twenty-seven hundred and thirty-seven of the Revisal of nineteen hundred and five, but this shall not be construed to apply to commissions issued to notaries public or justices of the peace. The officers collecting the said taxes and fees may retain as compensation five per centum only, as provided in the Revisal of one thousand nine hundred and five, except in cases of sheriffs, whose compensation shall be allowed by the Auditor. Any person receiving taxes under this section and willfully refusing or neglecting to pay the same as required, shall be guilty of a misdemeanor, and upon conviction shall be fined not more than five hundred dollars or imprisoned at the discretion of the court.

SEC. 92. *License must be procured before beginning business.*

That it shall be and is hereby made the duty of the Commissioner of Revenue and his deputies to make diligent inquiry as to whether or not all license tax provided for under Schedules B and C of this act shall have been paid, and ascertain whether it is the duty of the Commissioner of Revenue to collect the tax or whether such license should be issued by some other officer, and if it is found that some other officer should issue such license, such other officer shall at once be notified by the Commissioner of Revenue or his deputies.

Commissioner of Revenue and deputies to make inquiry as to payment of taxes. Ascertainment of duty.

Notice to other officers of duties.

Each person, firm, or corporation who engages in any business or practices any profession for which a license is required by this act, except where the amount of the tax is contingent upon the amount of business transacted, shall procure said license annually in advance on or before the thirty-first day of May, or before engaging in the business or practicing the profession for which a tax is levied by this act. Any person, firm, or corporation who engages in any business or practices any profession for which a license is required by this act without first having procured a license therefor shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, in the discretion of the court: *Provided*, the fine shall not be less than twenty per cent of the tax in addition to the tax and the cost.

License to be procured annually.

License day.

Engaging in business without license misdemeanor.

Punishment.

Proviso: minimum fine.

SEC. 93. *License books to be kept by the Commissioner of Revenue.*

The Commissioner of Revenue shall keep books of blank license certificates, with corresponding stubs consecutively numbered, said books to be prepared by the State Auditor and furnished to the Commissioner of Revenue and charged to him. Such license shall bear inscription, "Issued by Commissioner of Revenue," and no other form of license certificate issued by the Commissioner of Revenue shall, after the first day of June, one thousand nine hundred and twenty-three, be a valid license for any of the trades or professions taxable under this act.

Blank license books. Corresponding stubs. Preparation by Auditor. Furnished and charged to Commissioner of Revenue. License to bear inscription. Form of license mandatory. License not on prescribed form invalid.

SEC. 94. *License shall be kept posted where business is carried on.*

It shall be unlawful for any person, firm, or corporation to carry on any business or practice any profession, for which a license is required by this act, without having the special tax license therefor posted in a conspicuous place at the place where such business is carried on. This does not apply to any license under which a person operates outside of his place of business; and if the business that is made taxable is carried on at two or more separate places, a separate license for each business shall be required. Any person violating the provisions of this section shall be liable for a penalty of twenty-five dollars (\$25).

License to be posted in place of business.

License for outside operations.

Separate licenses.

Penalty for violation of section.

SEC. 95. *Transacting business without license forbidden.*

Transacting business without license forbidden.

Duplicates not issued but with specific authority.

Separate license for each agent.

Misdemeanor.

It shall be unlawful for any person to carry on or practice any itinerant trade, business, or profession for which a license is required under this chapter without having in his actual possession at the time of so carrying on or practicing said trade, business or profession, said license or duplicate thereof. No officer required to issue license under this act shall have authority to issue a duplicate of any license unless expressly authorized to do so by this chapter, but each person, firm, or corporation shall be required to take out a separate license for each agent. Any person violating the provisions of this act shall be guilty of a misdemeanor.

SEC. 96. *Duties of sheriffs and tax collectors in administering this act.*

Commissioner of Revenue tax agent of State.

Inquiries as to payment of taxes.

Demand on persons doing business without license.

Demand for tax and penalty.

Maximum of penalty.

Certificate to sheriff of non-payment.

Sheriff to collect by distress.

Prosecution for violation of act.

Proviso: sheriff not liable for false arrest unless acting maliciously.
Proviso: license not issued after 60 days without penalty if business was carried on within that period.

Except where otherwise provided in this act, the Commissioner of Revenue shall be the agent of the State for the issuing of license and collection of license taxes for the State provided for in this act; and it shall be his duty and the duty of his deputies from time to time to make diligent inquiry if all parties within the various counties who are liable for any such specific tax have paid the same; and if after sixty days from the first day of June any person, firm, or corporation is found to be carrying on any business or practicing any profession for which a license is required by this act, without such license, it shall be the duty of the Commissioner of Revenue and his deputies to demand the immediate payment of the tax, with an additional penalty of twenty per centum (the said penalty not to exceed ten dollars in any one case) as penalty for failure to procure said license before engaging in such business or practicing such profession, as required by this act; and in default of such immediate payment the Commissioner of Revenue shall certify the same to the sheriff of the county in which said delinquent lives or has his place of business, when such sheriff shall have power, and it shall be his duty, to levy upon any personalty or real estate owned by such person, firm, or corporation, and sell the same for the payment of said tax, penalty, and costs, in the same manner as provided by law for levy and sale of property for collection of other taxes; and if sufficient property is not found it shall be his duty to swear out a warrant before some justice of the peace of his county for the violation of this act, as provided in section ninety-two: *Provided*, that the sheriff shall not be liable for false arrest for wrongfully levying upon any property under this section unless it shall appear that the sheriff did so maliciously: *Provided further*, that the Commissioner of Revenue shall not issue any license under Schedule B after the expiration of sixty days from the first day of June without collecting the penalty herein provided, unless it be shown

that the person, firm, or corporation to whom such license is issued did not engage in the business or practice the profession for which license is required after the first day of June and prior to the issuance of said license.

SEC. 97. *Deputy commissioners to assist in enforcement of this act.*

It shall be the duty of the Commissioner of Revenue to employ such number of deputies as is provided by law to assist him in securing the faithful observance of the provisions of this act and of the revenue laws of the State. Such deputies, upon presentation of certificate of authority from the Commissioner of Revenue, shall have access to the books and records of any county officer in any county in the State.

Employment of deputies.

Access to books and records of county officers.

SEC. 98. *Construction of Revenue Act. (Repealed.)*

Repealed section.

SEC. 99. *Fines for the benefit of the school fund.*

Whenever an officer, including justices of the peace, receives or collects a fine, penalty, or forfeiture in behalf of the State, he shall, within thirty days after such receipt or collection, pay over and account for the same to the treasurer of the county board of education for the benefit of the fund for maintaining the free public schools in such county. Whenever any fine or penalty is imposed by any officer the said fine or penalty shall be at once docketed, and shall not be remitted except for good and sufficient reasons, which shall be stated on the docket.

Officers collecting fines, forfeitures and penalties to settle within 30 days. Payments to use of school fund.

Fine or penalty docketed.

Not remitted but for cause.

SEC. 100. *Misappropriation of taxes deemed a misdemeanor.*

Any officer, including justices of the peace, violating the preceding section shall be guilty of a misdemeanor, and upon conviction shall be punished by fine or imprisonment, at the discretion of the court.

Violation of section misdemeanor.

Punishment.

SEC. 101. *Unless prohibited, county may levy same license tax as State.*

In cases where a specific license tax is levied for the privilege of carrying on any business, trade, or profession the county may levy the same tax and no more, provided no provision to the contrary is made in the section levying the specific license tax.

Tax authorized to counties. Limit. Proviso; unless specifically forbidden.

SEC. 102. *Appropriation for Auditor and Treasurer.*

A sum not to exceed two thousand five hundred dollars is hereby annually appropriated, out of any moneys not otherwise appropriated, to be expended by the Treasurer of the State as he may deem best and necessary to secure the prompt and proper collection of taxes and the protection of the treasury; and seven thousand five hundred dollars, or so much thereof as may be necessary, is hereby annually appropriated to be used by the Auditor of the State for the proper enforcement of the Machinery Act, and in the employment and expenses of a traveling auditor.

Appropriation for treasurer.

Appropriation for Auditor.

SCHEDULE D

INCOME TAX

ARTICLE I

SHORT TITLE AND DEFINITIONS

SEC. 103. *Short title.*

Income tax.
Official title.

This act shall be known and may be cited as The Income Tax Act of One Thousand Nine Hundred and Twenty-three.

SEC. 104. *Purpose.*

Purpose.

The general purpose of this act is to impose a tax, for the use of the State Government, upon the net income for the calendar year one thousand nine hundred and twenty-three, in excess of exemptions herein set out, collectible in the year one thousand nine hundred and twenty-four and annually thereafter.

Conformity to definitions and regulations of Federal Government.

(a) Except as otherwise provided in this act the purpose is to conform to the definitions of income in the Revenue Laws of the United States Government and regulations made under its authority in so far as they apply.

Citizens of State.

(b) Of every citizen of the State.

Domestic corporations.
Foreign corporations and non-residents doing business in State.

(c) Of every domestic corporation.

(d) Of every foreign corporation and of every nonresident individual having a business or agency in this State, in proportion to the net income of such business or agency.

Tax in addition to tax in Schedule C.

The tax imposed upon the net income of corporations in this schedule is in addition to the tax imposed under Schedule C of this act.

SEC. 105. *Definitions.*

Definitions.

For the purpose of this act and unless otherwise required by the context:

Taxpayer.

1. The word "taxpayer" includes any individual, corporation or fiduciary subject to the tax imposed by this act.

Individual.

2. The word "individual" means a natural person.

Fiduciary.

3. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate or trust.

Person.

4. The word "person" includes individuals, fiduciaries, partnerships.

Corporation.

5. The word "corporations" includes joint-stock companies or associations and insurance companies.

Domestic corporation.

6. The words "domestic corporation" mean any corporation organized under the laws of this State.

Foreign corporation.

7. The words "foreign corporation" mean any corporation other than a domestic corporation.

8. The words "tax year" mean the calendar year in which the tax is payable. Tax year.

9. The words "income year" mean the calendar year or the fiscal year, upon the basis of which the net income is computed under this act; if no fiscal year has been established, they mean the calendar year. Income year.

10. The words "fiscal year" mean an income year, ending on the last day of any month other than December. Fiscal year.

11. The word "paid" for the purposes of the deductions under this act means "paid or accrued" or "paid or incurred," and the words "paid or accrued," "paid or incurred" and "incurred," shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received" for the purpose of the computation of the net income under this act means "received or accrued," and the words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. Paid.
Paid or accrued.
Paid or incurred. Incurred.
Received.
Received or accrued.

12. The word "resident" applies only to individuals, and includes, for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year. In the absence of other satisfactory indicia the residence of a person who has two or more places in which he occasionally dwells may be determined with reference to the place at which the individual lived the longest period of time during the income year. Resident.
Residence.

13. The words "foreign country" mean any jurisdiction other than the one embraced within the United States. The words "United States," when used in a geographical sense, include the States, the Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States. Foreign country.
United States.

ARTICLE II

IMPOSITION OF TAX

SEC. 200. *Individuals.*

A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually, with respect to the net income of the taxpayer as herein defined, and upon income earned within this State of every nonresident having a business or agency in the State, computed at the following rates, after deducting the exemptions provided in this act: Tax imposed on residents.
Nonresidents having business or agency.

On the excess over the amount legally exempted up to twenty-five hundred dollars, one per cent. Rates on excess above exemptions of \$2,500.

On the excess above twenty-five hundred dollars and up to five thousand dollars, one and one-half per cent. Over \$2,500 up to \$5,000.

Over \$5,000 up to \$7,500.

Over \$7,500 up to \$10,000.

Over \$10,000.

On the excess above five thousand dollars and up to seven thousand five hundred dollars, two per cent.

On the excess above seven thousand five hundred dollars and up to ten thousand dollars, two and one-half per cent.

On the excess over ten thousand dollars, three per cent.

SEC. 201. *Corporations.*

Rate of tax on corporations.

Tax on foreign corporations.

Companies deriving profits principally from ownership, sale or rental of real estate or from manufacture, sale or use of tangible property.
Income proportioned to values of real estate and tangible property.

Tax on proportion of receipts in State to total receipts.

Every corporation organized under the laws of this State shall pay annually an income tax, equivalent to three per cent of the entire net income as herein defined, received by such corporation during the income year; and every foreign corporation doing business in this State shall pay annually an income tax equivalent to three per cent of a proportion of its entire net income to be determined according to the following rules:

In case of a company other than companies mentioned in the next succeeding section, deriving profits principally from the ownership, sale or rental of real estate or from the manufacture, sale, or use of tangible property, such proportion of its entire net income as the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deduction on account of encumbrances thereon.

In case of a corporation deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State for the year ended on the date of the close of its fiscal year next preceding is to its gross receipts for such year within and without the State.

SEC. 202. *Railroads and public-service corporations.*

Basis of ascertaining net income of public-service companies.

Basis when business partly within and partly without State.

The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad, express service, telephone or telegraph business, or other form of public service, when such company is required to keep records according to the standard classification of accounting of the Interstate Commerce Commission, shall be the "net operating income" of such corporations as shown by their records kept in accordance with that standard classification of accounts, when their business is wholly within this State, and when their business is in part within and in part without the State their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State the equal mileage proportion within this State of their interstate business and deducting from their gross "operating revenues" the proportionate average of "operating expenses," or "operating ratio," for their whole business, as shown by the Interstate Commerce Commission stand-

ard classification of accounts. From the net operating income thus ascertained shall be deducted "uncollectible revenue," and taxes paid in this State for the income year, other than income taxes and war profits and excess profits taxes, and the balance shall be deemed to be their net income taxable under this act. That in determining the taxable income of a corporation engaged in the business of operating a railroad under this section, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car hire; and when any railroad is located partly within and partly without this State, then said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car hire.

SEC. 203. Such tax shall be levied, collected, and paid in the year one thousand nine hundred and twenty-four and with respect to the net income received during the calendar year of one thousand nine hundred and twenty-three and annually thereafter.

SEC. 204. *Conditional and other exemptions.*

The following organizations shall be exempt from taxation under this act:

1. Fraternal beneficiary societies, orders or associations: (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident or other benefits to the members of such society, order or association or their dependents.

2. Building and loan associations and coöperative banks without capital stock, organized and operated for mutual purposes and without profits.

3. Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

4. Business leagues, chambers of commerce, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

5. Civic leagues or organizations not organized for profit, but operated exclusively for the promotion of social welfare.

6. Clubs organized and operated exclusively for pleasure, recreation, and other nonprofitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member.

Deductions.

Balance deemed net income.

Increase or decrease on account of car hire.

Tax year.

Income year.

Organizations exempt from taxation.

Fraternal benefit societies, orders or associations. Operating under lodge system.

Providing for payment of benefits to members.

Building and loan associations and coöperative banks.

Cemetery corporations and corporations where no part of net earnings inures to benefit of stockholders or individuals.

Business leagues, chambers of commerce or boards of trade not organized for profit.

Civic leagues or organizations exclusively for social welfare.

Clubs operated exclusively for non-profitable purposes.

Farmers' or other mutual insurance or cooperative telephone companies with dues for sole purpose of meeting expenses.

Farmers', fruit growers' or like organizations as sales agent for produce of members.

7. Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or cooperative telephone companies or like organizations of a purely local character, the income of which consists solely of assessments, dues, and fees collected from members for the sole purpose of meeting expenses.

8. Farmers', fruit growers', or like organizations, organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of produce furnished by them.

SEC. 205. *Fiduciaries.*

Fiduciaries, resident or nonresident, having charge of funds or property of resident.

Net income of estates and trusts not distributable.

Net income of residents dying within tax or income year without making return.

Net income of insolvent or incompetent individuals.

Tax against estate or trust.

The tax imposed by this act shall be imposed upon resident fiduciaries, and upon nonresident fiduciaries, having in charge funds or property for the benefit of a resident of this State, which tax shall be levied, collected and paid annually with respect to:

(a) That part of the net income of estates or trusts which has not become distributable during the income year.

(b) The net income received during the income year by deceased individuals who, at the time of death, were residents and who have died during the tax year or the income year without having made a return.

(c) The entire net income of resident insolvent or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income.

(d) The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust.

ARTICLE III

SEC. 300. *Net income defined.*

Net income defined.

The words "net income" mean the gross income of a taxpayer less the deductions allowed by this act.

SEC. 301. *Gross income defined.*

Gross income defined.

The words "net income" mean the gross income of a taxpayer, derived from salaries, wages or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains or profits, and income derived from any source whatever. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting per-

Amounts to be included as gross income.

mitted under this act, any such amounts are to be properly accounted for as of a different period.

2. The words "gross income" do not include the following items, which shall be exempt from taxation under this act:

(a) The proceeds of life insurance policies and contracts paid upon the death of the insured to individual beneficiaries or to the estate of the insured.

Items not included.

Proceeds of life insurance policies.

(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance, endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract.

Return of insurance premiums.

(c) The value of property acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income).

Value of property acquired by gift, bequest, devise or descent.

(d) Interest upon the obligations of the United States or its possessions, or of the State of North Carolina.

Interest on obligations of United States or of this State. Salaries of officers and employees of United States.

(e) Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

(f) Any amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

Amounts through accident or health insurance or compensation acts and damages for injuries or sickness.

(g) In case of insurance companies or associations paying a tax on their gross premium receipts, in addition to the above:

Exemptions to insurance companies.

(a) The net addition required by law to be made within the taxable year to reserve funds (including the actual deposit of sums with the Commissioner of Insurance or the Treasurer of the State pursuant to law as additions to guarantee or reserve funds for benefit of policyholders in this State), for the business done in the tax year in the State of North Carolina; and (b) the sums paid within the taxable year on policy and annuity contracts to policyholders in the State of North Carolina (c) the said insurance companies are and shall be permitted to deduct the tax paid under the provisions of the income tax law of this State from the amount of tax paid under section sixty-seven of chapter thirty-four, Public Laws of one thousand nine hundred and twenty-one, being known as the Revenue Act.

Net additions to reserve fund.

Sums paid on policy and annuity contracts to policyholders in State.

Tax paid under provisions of Revenue law of 1921.

Sec. 302. *Basis of return of net income.*

1. Taxpayers who customarily estimate their income on a basis other than that of actual cash receipts and disbursements may, with the approval of the Commissioner of Revenue, return their net income under this act upon a similar basis. Taxpayers who customarily estimate their income on the basis of an established

Basis of returns of net incomes.

Variants of fiscal year.

fiscal year instead of on that of the calendar year may, with the approval of the Commissioner of Revenue, and subject to such rules and regulations as he may establish, return their net income under this act on the basis of such fiscal year, in lieu of that of the calendar year.

Change of
fiscal year.

2. A taxpayer may, with the approval of the Commissioner of Revenue and under such regulations as he may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year.

Net income de-
rived from part-
nerships.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income the distributive share of the net income of the partnership for each income year, whether distributed or not.

Beneficiaries of
estates and trusts.

4. Every individual taxable under this act who is a beneficiary of an estate or trust shall include in his gross income the distributive share of the net income of the estate or trust, received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust, or fiduciary relation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution) ratably in proportion to their respective interests.

Income dis-
tributable in pro-
portion to
interests.

SEC. 303. *Determination of gain or loss.*

Basis for deter-
mination of
gain or loss.

For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal or mixed, the basis shall be, in the case of property acquired before January first, one thousand nine hundred and twenty-one, the fair market price or the value of such property as of that date, and in all other cases, the cost thereof: *Provided*, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of cost or market value. The final distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

Proviso: inven-
tory value.

Final distribu-
tion of assets of
corporations.

SEC. 304. *Exchanges of property.*

Exchange of
property.

1. When property is exchanged for other property, the property received in exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

Stock or se-
curities in substi-
tution of prop-
erty.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of

property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

3. When in connection with the reorganization, merger, or consolidation of a corporation, a taxpayer receives, in place of stock or securities owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January first, one thousand nine hundred and twenty-one, the fair market price or value thereof as of that date, and in all other cases the cost thereof.

Stock or securities received in reorganization, merger or consolidation of corporations.

SEC. 305. *Inventory.*

Whenever in the opinion of the Commissioner of Revenue it is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer, upon such basis as the Commissioner of Revenue may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.

Inventories when ordered by Commissioner of Revenue.

SEC. 306. *Deductions.*

In computing net incomes there shall be allowed as deductions:

Deductions.

1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including:

Expense of carrying on trade or business.

(a) As to individuals, wages of employees for services actually rendered in producing such income.

As to individuals: wages for services actually rendered.

(b) As to partnerships, wages of employees and a reasonable allowance for copartners or members of a firm, for services actually rendered in producing such income, the amount of such salary allowance to be included in the personal return of the copartner receiving same.

As to partnerships: wages of employees and reasonable allowance to copartners.

(c) As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income.

Allowance to copartner to be included in personal return. As to corporations: wages of employees and salaries of officers. Rentals.

2. Rentals or other payments required to be made as a condition of the continued use or possession for the purposes of the trade of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

3. All interest paid during the income year on indebtedness except interest on obligations contracted for the purchase of nontaxable securities. Dividends on preferred stock shall not be deducted as interest.

Interest on debt.

4. Taxes for the income year, except taxes on income and war profits, and excess profits taxes, inheritance taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed.

Dividends on preferred stock not deducted.

5. Dividends from stock in any corporation the income of which shall have been assessed and the tax on such income paid by the corporation under the provisions of this act: *Provided*, that when

Taxes for income year, exceptions.

Dividends from stock in corporation paying income tax.

Proviso: apportionment when income of corporation partially assessed.
Losses sustained during year.

Debts charged off.

Allowance for depreciation of property.
Allowance for depletion.
Proviso: basis of computation of deductions.

Apportionment in case of leases.

Contributions or gifts to religious, benevolent, educational and humane purposes.
Limit of contributions.

Incomes from business or investments in other states levying tax on incomes.

Deductions not extended to income for personal services or from mortgages, stocks, bonds, securities and deposits.
Deductions to nonresidents only as connected with income from sources within State.
Apportionment and allocation of deductions.

Items not allowed as deductions.
Personal, living or family expenses.

only part of the income of any corporation shall have been assessed under this act only a corresponding part of the dividends received therefrom shall be deducted.

6. Losses sustained during the taxable year of property used in trade or business or of property not connected with trade or business, if arising from fire, storms, shipwrecks or other casualties or theft and if not compensated for by insurance or otherwise.

7. Debts ascertained to be worthless and charged off within the income year, if the amount has previously been included in gross income in a return under this act.

8. A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and in the case of mines, oil, and gas wells, other natural deposits, and timber, a reasonable allowance for depletion: *Provided*, that in computing the deductions allowed under this paragraph, the basis shall be cost plus any additions and improvements (including in the case of mines, oil, and gas wells, and other natural deposits, the cost of development not otherwise deducted). In the cases of leases the deductions allowed may be equitably apportioned between the lessor and the lessee.

9. Contributions or gifts made within the taxable year to corporations or associations operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's net income as computed without the benefit of this subdivision.

10. Resident individuals and corporations having an established business in another state, or investment in property in another state, may deduct the net income from such business or investment, if such business or investment is in a state that levies a tax upon such net income. The deduction authorized in this subsection shall in no case extend to any part of income of resident individuals and corporations from personal services, or mortgages, stocks, bonds, securities, and deposits.

11. In the case of a nonresident individual, the deductions allowed in this section shall be allowed only if, and to the extent that, they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the Commissioner of Revenue.

SEC. 307. *Items not deductible.*

In computing net income no deduction shall in any case be allowed in respect of:

(a) Personal, living, or family expenses.

- | | |
|---|---|
| (b) Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate. | New buildings, improvements or betterments. |
| (c) Any amount expended in restoring property for which an allowance is or has been made. | Restoration of property. |
| (d) Premiums paid on any life insurance policy. | Premiums on life insurance policies. |

SEC. 308. *Exemptions.*

1. There shall be deducted from the net income the following exemptions: Exemptions.

(a) In the case of a single individual, a personal exemption of one thousand dollars. To single individuals.

(b) In the case of a married man with a wife living with him, two thousand dollars, or in the case of a person who is the head of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars. Married man with wife.
Head of household having dependent relatives.

(c) In the case of a widow or widower having minor child or children, natural or adopted, two thousand dollars. Widow or widower with minor child or children.

(d) Two hundred dollars (\$200) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective. Each dependent.

(e) In the case of a fiduciary, if taxable under clause (a) of paragraph one of section two hundred and five, a personal exemption of one thousand dollars; if taxable under clause (b) of said paragraph, an exemption of one thousand dollars: *Provided*, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph the same exemptions to which the beneficiary would be entitled. Personal exemption of fiduciary.
Proviso: exemption to surviving husband or wife.

(f) A married woman whose husband's net income exceeds two thousand dollars (\$2,000) and such exemptions as are allowed him in subsection (d), one thousand dollars (\$1,000). Married woman whose husband's income exceeds \$2,000.

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another state, or with respect to a nonresident having a business or agency in this State, unless the entire income of such resident or nonresident individual is shown in the return of such resident or nonresident, and if the entire income is so shown the exemption shall be prorated in the proportion of the income in this State to the total income. Exemptions not allowed residents having business outside State.
Nor nonresidents having business in this State.
Unless entire income returned.
Exemption prorated.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year. Status on last day of income year.
Proviso: exemption for husband or wife or dependents dying within year.

SEC. 309. *Credit for taxes in case of taxpayers other than residents of the State.*

Proportionate exemption to taxpayers nonresident for taxes paid in other states and countries.

Proviso: conditions of exemption.
Grant by State of residence of similar exemption to citizens of this State.
Imposition of income tax by such state with exemption to residents of this State.
No exemption allowed on incomes not taxable in other states.

Whenever a taxpayer other than a resident of the State has become liable to income tax to the state or country where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the state or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or country was imposed: *Provided*, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State subject to income tax under such laws; or (2) impose a tax upon the personal incomes of its residents derived from sources in this State and exempt from taxation the personal incomes of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this article which is exempt from taxation under the laws of such other state or country.

ARTICLE IV

RETURNS

SEC. 400. *Returns.*

Persons from whom returns are required.

Statements contained in returns.

Commissioner of Revenue may require returns.

Returns of husband and wife.

Returns by agent or guardian.

1. Every resident or nonresident having a net income during the income year taxable in this State of one thousand dollars (\$1,000) and over, if single, or if married and not living with husband or wife, or having a net income for the income year of two thousand dollars (\$2,000) or over, if married and living with husband or wife, and every corporation doing business in the State shall make a return under oath, stating specifically the items of gross income and the deductions allowed by this act, and such other facts as the Commissioner of Revenue may require for the purpose of making any computation required by this act. When the Commissioner of Revenue has reason to believe any person or corporation is liable for tax under this act, he may require any such person or corporation to make a return.

2. If a husband and wife living together have an aggregate net income of two thousand dollars (\$2,000) or over, each shall make such a return, unless the income of each is included in a single joint return.

3. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

4. The return by a corporation shall be sworn to by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

Verification of return of corporation.

5. The return of an individual who, while living, received income in excess of the exemption during the income year, and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate, and the tax shall be levied upon and collected from his estate. Before a corporation shall be dissolved and its assets distributed it shall make return for and settlement of tax for any income earned in the income year up to its period of dissolution.

Return by personal representative.

Tax levied on and collected from estate. Return to be made and tax paid before dissolution of corporation.

6. Where the Commissioner of Revenue has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net income properly attributable to the State, whether by the arbitrary shifting of income, through price fixing, charges for service or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, he may require such facts as he deems necessary for the proper computation of the entire net income and the net income properly attributable to the State, and in determining the same the Commissioner of Revenue shall have regard to the fair profit which would normally arise from the conduct of the trade or business.

Investigation of diversion or distortion of income.

Normal profit.

SEC. 401. *Fiduciary returns.*

1. Every fiduciary subject to taxation under the provisions of this act, as provided in section two hundred and five hereof, shall make a return under oath, for the individual, estate or trust for whom or for which he acts, if the net income thereof amounts to one thousand dollars or over.

Sworn returns of fiduciaries.

2. The return made by a fiduciary shall state specifically the items of gross income, and the deductions and exemptions allowed by this act, and such other facts as the Commissioner of Revenue may prescribe. Under such regulations as the Commissioner of Revenue may prescribe a return may be made by one of two or more joint fiduciaries.

Specific items of return.

Returns by joint fiduciaries.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

Fiduciaries subject as individuals.

SEC. 402. *Information at the source.*

1. Every individual, partnership, corporation, joint-stock company or association or insurance company, being a resident or having a place of business in this State, in whatever capacity acting, including lessee or mortgagors of real or personal property, fiduciaries, employers and all officers and employees of the State or of any political subdivision of the State, having the control, receipt, custody, disposal, or payment of interest (other than

Returns of payment of funds taxable as income by persons making such payments.

interest coupons payable to bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income, amounting to one thousand dollars or over paid or payable during any year to any taxpayer, shall make complete return thereof to the Commissioner of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him.

Returns of partnership.

Names and addresses of individuals sharing in profits, and amount of share of each.
Verification of return.

Fiduciary to return names, addresses of beneficiaries and amount paid each.

2. Every partnership having a place of business in the State shall make a return, stating specifically the items of its gross income, and the deductions, allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

3. Every fiduciary shall make, under oath, a return for the individual, estate or trust for whom or for which he acts, if the net income thereof, distributed or distributable to beneficiaries during the year is one thousand dollars or over, in which case the fiduciary shall set forth in such returns the items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one of two or more joint fiduciaries.

Return of joint fiduciaries.

SEC. 403. *Time and place of filing returns.*

Forms prescribed by Commissioner of Revenue.
Time for filing.

Returns shall be in such forms as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner of Revenue at his main office or at any branch office which he may establish, on or before the fifteenth day of March in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the Commissioner of Revenue may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner of Revenue shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

Allowance of further time.

Verification of return.

Commissioner of Revenue to have forms prepared.
Distribution.
Forms furnished upon application.
Taxpayer not relieved by failure to secure form.

SEC. 404. *Blank forms to be kept on file with register of deeds.*

Blank forms deposited with registers of deeds.

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this

purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds in each county a supply of blank forms for distribution.

SEC. 405. *Failure to file returns; supplementary returns.*

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return, or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return, or otherwise, the Commissioner of Revenue finds that any items of income, taxable under this act, have been omitted from the original return, or any items returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be disclosed to him, under oath of the taxpayer, and to be added to or deducted from the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provision of this act. The Commissioner of Revenue may proceed under the provisions of section five hundred and two of this act, whether or not he requires a return or a supplementary return under this section.

Supplementary returns.

Return verified
Items of return.

Examination and correction or modification of return.

Penalties not relieved.

Procedure.

ARTICLE V

COLLECTION AND ENFORCEMENT OF TAX

SEC. 500. *Time and place of payment of tax.*

1. The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return. If the time for filing the return be extended, interest at rate of six per cent per annum, from the time when the return was originally required to be filed, to the time of payment, shall be added and paid.

Time and place of payment.

Interest for extension of time.

2. The tax may be paid with uncertified check, during such time and under such regulations as the Commissioner of Revenue shall prescribe, but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties, the same as if such check had not been tendered.

Payment of tax by check.

Liability if check not paid.

SEC. 501. *Examination of returns.*

1. As soon as practicable after the return is filed the Commissioner of Revenue shall examine it and compute the tax, and the amount so computed by the Commissioner of Revenue shall be

Examination of returns and computation of tax

Payment of
excess.

Return of over-
payment.

No penalty for
understatement
if made in good
faith.

Interest on
deficiency.

Penalty for
understatement
caused by neg-
ligence.

Interest on de-
ficiency.

Penalty for
false or fraudu-
lent under-
statement.

Computation of
interest.

Refund of ex-
cess paid.

Change by Fed-
eral Department
to be returned to
Commissioner of
Revenue.

Commissioner of
Revenue to de-
termine correct
amount.

Additional tax
assessed and col-
lected.

Overpayment
refunded.

Reassessment
within two
years.

the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Commissioner of Revenue within ten days after notice of the amount shall be mailed by the Commissioner of Revenue, and any overpayment of tax shall be returned within ten days after it is ascertained.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of six per cent per annum until paid.

3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and in addition, interest at the rate of six per cent per annum until paid.

4. If the understatement is false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and an additional six per centum per annum until paid.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

6. If the amount of tax found due as computed shall be less than the amount theretofore paid, the excess shall be refunded by the Commissioner of Revenue out of the proceeds of the tax retained by him as Commissioner of Revenue provided in this act.

SEC. 502. *Corrections and changes.*

If the amount of the net income for any year of any taxpayer under this article, as returned to the United States Treasury Department, is changed and corrected by the Commissioner of Internal Revenue or other officer of the United States of competent authority, such taxpayer within thirty days after receipt of final determination by the United States Government of his corrected net income shall make return under oath or affirmation, to the Commissioner of Revenue, of such final determined income. The Commissioner of Revenue shall thereupon proceed to determine, from such evidence as he may have brought to his attention or shall otherwise acquire, the correct net income of such taxpayer for the fiscal or calendar year, and if there shall be any additional tax due from such taxpayer the same shall be assessed and collected, and if there shall have been an overpayment of tax the said Commissioner of Revenue shall, within thirty days after the final determination of the net income of such taxpayer, refund the amount of such excess.

SEC. 503. *Additional taxes.*

If the Commissioner of Revenue discovers from the examination of the return or otherwise that the income of any taxpayer,

or any portion thereof, has not been assessed, he may, at any time within two years after the time when the return was due, assess the same and give notice to the taxpayer of such assessment, and such taxpayer shall thereupon have an opportunity, within thirty days, to confer with the Commissioner of Revenue as to the proposed assessment. The limitation of two years to the assessment of such tax or additional tax shall not apply to the assessment of additional taxes upon fraudulent returns. After the expiration of thirty days from such notification the Commissioner of Revenue shall assess the income of such taxpayer or any portion thereof which he believes has not heretofore been assessed, and shall give notice to the taxpayer so assessed of the amount of tax and interest and penalties, if any, and the amount thereof shall be due and payable within ten days from the date of such notice. The provisions of this act with respect to revision and appeal shall apply to a tax so assessed.

Hearing allowed taxpayer.

Limitation not applicable to fraudulent returns. Assessment and notice to taxpayer.

Time for payment.

Revision and appeal.

SEC. 504. *Warrant for the collection of taxes.*

If any tax imposed by this act or any portion of such tax be not paid within sixty days after the same becomes due, the Commissioner of Revenue shall issue an order under his hand and official seal directed to the sheriff of any county of the State, commanding him to levy upon and sell the real and personal property of the taxpayer, found within his county, for the payment of the amount thereof, with the added penalties, interest, and the cost of executing the same, and to return to the Commissioner of Revenue the money collected by virtue thereof by a time to be therein specified, not less than sixty days from the date of the order. The said sheriff shall thereupon proceed upon the same in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the order, to be collected in the same manner. If an order be returned not satisfied in full, the Commissioner of Revenue shall have the same remedies to enforce the claim for taxes against the taxpayer as if the State had recovered judgment against the taxpayer for the amount of the tax.

Warrant to sheriff for collection of tax.

Action by sheriff.

Fees of sheriff.

Remedies if order returned not satisfied in full.

SEC. 505. *Tax a debt.*

Every tax imposed by this act, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a personal debt from the person or persons liable to pay the same, to the State of North Carolina.

Tax personal debt on persons liable.

SEC. 506. *Action for recovery of taxes.*

Action may be brought at any time by the Attorney-General of the State at the instance of the Commissioner of Revenue in the name of the State, to recover the amount of any taxes, penalties, and interest due under this act.

Action for recovery.

SEC. 507. *Tax upon settlement of fiduciary's account.*

Final account of fiduciary to show payment or security of taxes.

1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit or otherwise. The certificate of the Commissioner of Revenue and the receipt for the amount of tax therein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

Agreement on amount.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner of Revenue, with the approval of the Attorney-General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and the payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

Payment of agreed amount full settlement.

ARTICLE VI

PENALTIES

SEC. 600. *Penalties.*

Penalties.

For failure to file return and pay tax within 60 days.

1. If any taxpayer, without intent to evade any tax imposed by this act, shall fail to file a return of income and pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof; but such additional amount shall in no case be less than one dollar and interest at the rate of six per centum per annum from the time said return was required by law to be filed until paid.

Minimum.

Penalty after 60 days.

2. If any taxpayer fails voluntarily to file a return of income or pay the tax, if one is due, within sixty days of the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to twenty-five per cent thereof and interest at the rate of six per cent per annum from the time such return was required to be filed until paid.

Waiver or reduction of penalties.

3. The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to waive or reduce any of the additional taxes or interest provided in subdivisions one and two of this section, or in subdivisions two, three and four of section five hundred and one.

Mandamus to compel returns.

4. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Commissioner of Revenue, or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order of notice upon

the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or such day thereafter as the court shall fix, having regard to the speediest possible determination of the case consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county, and, except as aforesaid, shall be returnable as the court shall order.

Return day.
Hearing.

Judgment to include costs.

County of venue.

5. Any person who, without fraudulent intent, fails to pay any tax or to make, render, sign or verify any return, or to supply any information, within the time required by or under the provisions of this act, shall be liable to a penalty of not more than one thousand dollars, to be recovered by the Attorney-General in the name of the people, by action in any court of competent jurisdiction.

Penalty for failure without fraudulent intent.

6. Any person or officer or employee of any corporation, or member or employee of any partnership, who with intent to evade any requirement of this act, or any lawful requirement of the Commissioner of Revenue thereunder, shall fail to pay any tax or to make, sign, or verify any return, or to supply any information required by or under the provisions of this act, or who, with like intent, shall make, render, sign, or verify any false or fraudulent return or statement, or shall supply any false or fraudulent information, shall be liable to a penalty of not more than one thousand dollars, to be recovered by the Attorney-General, in the name of the people, by action in any court of competent jurisdiction, and shall also be guilty of a misdemeanor, and shall, upon conviction, be fined not to exceed one thousand dollars or be imprisoned not to exceed one year, or both, at the discretion of the court.

Penalty for failure with intent to evade law.

Penalty for false or fraudulent return.

Action for recovery.
Misdemeanor.
Punishment.

7. The Attorney-General shall have the power, with the consent of the Commissioner of Revenue, to compromise any penalty for which he is authorized to bring action under subdivisions five and six of this section. The penalties provided by such subdivisions shall be additional to all other penalties in this act provided.

Compromise of penalty.

Penalties additional.

8. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Commissioner of Revenue in Raleigh. The certificate of the Commissioner of Revenue to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be *prima facie* evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

Place where offense committed

Certificate of Commissioner of Revenue *prima facie*.

Commissioner of Revenue to make assessment if return not filed after notice.

Double assessment.
Time allowed for filing.

9. If any taxpayer who has failed to file a return, or has filed an incorrect or insufficient return, and has been notified by the Commissioner of Revenue of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Commissioner of Revenue shall determine the income of such taxpayer, according to his best information and belief, and assess the same at not more than double the amount so determined. The Commissioner of Revenue may, in his discretion, allow further time for the filing of a return in such case.

ARTICLE VII

REVISION AND APPEAL

SEC. 700. *Revision by Commissioner of Revenue.*

Application within one year for revision.

Hearing.

Action by Commissioner.

Notice to taxpayer.
Refund.

Actions working refusal of reduction.

A taxpayer may apply to the Commissioner of Revenue for revision of the tax assessed against him, at any time within one year from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The Commissioner of Revenue shall grant a hearing thereon, and if, upon such hearing, he shall determine that the tax is excessive or incorrect, he shall resettle the same according to the law and the facts and adjust the computation of tax accordingly. The Commissioner of Revenue shall notify the taxpayer of his determination, and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due. If the taxpayer has failed, without good cause, to file a return within the time prescribed by law, or has filed a fraudulent return, or having filed an incorrect return, has failed, after notice, to file a proper return, the Commissioner of Revenue shall not reduce the tax below double the amount for which the taxpayer is found to be properly assessed.

SEC. 701. *Appeal.*

Right of appeal, formal exceptions.

Appeal after payment of tax and giving bond for costs.
Record certified to Superior Court.

Proceedings on appeal.

Any taxpayer may file formal exceptions to any finding by the Commissioner of Revenue with respect to his taxable income, and upon such exceptions being overruled, any such taxpayer shall have the right, upon the payment of the amount of tax found by the Commissioner of Revenue to be due, and upon filing bond for costs in the sum of two hundred dollars, to have the record in such case certified to the Superior Court of the county in which the taxpayer resides, or has his principal place of business, within thirty days after notice by the Commissioner of Revenue of his determination, given as provided in section seven hundred of this act. Thereupon, appropriate proceedings shall be had, and the relief, if any, to which the taxpayer may be found entitled may be granted, and any taxes, interest or penalties paid, found by the court to be in excess of those legally

assessed, shall be ordered refunded to the taxpayer, with interest from time of payment. Refund of taxes.

ARTICLE VIII

ADMINISTRATION

SEC. 800. *Commissioner of Revenue to administer this act; districts.*

The Commissioner of Revenue shall administer and enforce the tax herein imposed, for which purpose he may divide the State into districts, in each of which a branch office of the Commissioner of Revenue may be established. He may from time to time change the limits of such districts.

Commissioner of Revenue to administer and enforce tax. Districts and branch offices.

SEC. 801. *Powers of Commissioner of Revenue.*

The Commissioner of Revenue, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the taxable income of any taxpayer, shall have power to examine or cause to be examined by any agent or representative designated by him for that purpose, any books, papers, records or memoranda, bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oath to such person or persons.

Powers of Commissioner of Revenue.

To examine books and papers.

To require attendance of witnesses.

To take testimony, require proof and administer oaths.

SEC. 802. *Deputies and clerks.*

1. The Commissioner of Revenue may appoint and remove such deputies and clerks, who, under his direction, shall have supervision and control of the assessment and collection of all the taxes provided in this act.

Appointment of deputies and clerks, and power of removal.

2. For the reasonable necessary expenses of carrying out the provisions of this act, including salaries and necessary traveling expenses of deputies, clerks, and employees, warrants shall be issued by the State Auditor and paid by the State Treasurer out of any funds not otherwise appropriated, upon approved vouchers by the Commissioner of Revenue, which Commissioner of Revenue shall not later than the tenth of each month file with the State Budget Commission a complete statement of all vouchers approved for the previous month, and upon any item in said account being disapproved by the State Budget Commission, the same shall be discontinued at once.

Payment of expense of execution of act.

Report to Budget Commission.

Disapproval by Budget Commission.

3. The Commissioner of Revenue may require such of the deputies and clerks and employees as he may designate to give bond for the faithful performance of their duties in such sum and with such sureties as he may determine, and all premiums on such bonds shall be paid in the manner provided for the payment of other expenses in the preceding section.

Bonds of deputies, clerks and employees.

Premium on bonds.

SEC. 803. *Oaths and acknowledgments.*

Power of Commissioner of Revenue and deputies to administer oaths.

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect of any return or report required by this act or the rules and regulations of the Commissioner of Revenue.

SEC. 804. *Publication of statistics.*

Annual publication of statistics.

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

SEC. 805. *Secrecy required of officials; penalty for violation.*

No publication.

1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, clerk, or other officer or employee to divulge and make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this act. Nothing herein shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the Attorney-General or other legal representatives of the State of the report or return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or any penalty imposed by this act. Reports and returns shall be preserved for two years and thereafter, until the Commissioner of Revenue orders them to be destroyed.

Statistics classified to prevent identification of individuals.

Preservation of reports and returns.

Punishments for violation of section.

Dismissal of officer or employee offending.

2. Any offense against subdivision one of this section shall be punished by a fine of not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court, and if the offender be an officer or employee of the State he shall be dismissed from office and be incapable of holding any public office in this State for a period of five years thereafter.

Inspection of returns by Federal officials.

3. Notwithstanding the provisions of this section, the Commissioner of Revenue may permit the Commissioner of Internal Revenue of the United States, or the proper officer of any state imposing an income tax upon the income of individuals, or the authorized representative of either such officer, to inspect the income tax returns of any individual, or may furnish to such officer or his authorized representative an abstract of the return of income of any taxpayer or supply him with information concerning any item of income contained in any return, or disclosed by the report of any investigation of the income or return of income of any

taxpayer; but such permission shall be granted or such information furnished to such officer, or his representative, only if the statutes of the United States or of such other state, as the case may be, grants substantially similar privileges to the proper officer of this State charged with the administration of the personal income tax law thereof.

Reciprocal
privilege.

SEC. 806. *Regulations.*

The Commissioner of Revenue may from time to time make such rules and regulations not inconsistent with this act as he may deem necessary to enforce its provisions.

Commissioner of
Revenue to pre-
scribe rules
and regulations.

SEC. 807. It shall be the duty of the Commissioner of Revenue to keep such records of collection of taxes as may be prescribed by the State Auditor, in books to be furnished by the State Auditor. It shall also be the duty of the Commissioner of Revenue to make monthly reports to the State Treasurer or State Auditor, or both, of all collections of taxes, on such forms as may be prescribed and furnished him by the State Auditor.

Book records of
collections.

Monthly reports
to Treasurer
and Auditor.

ARTICLE IX

MISCELLANEOUS

SEC. 900. *Unconstitutionality or invalidity.*

If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set of sections shall in any way affect the interpretation of this act or any part thereof.

Unconstitution-
ality or in-
validity.

Captions of
sections.

SEC. 901. *Disposition of income tax.*

The Commissioner of Revenue shall, on or before the tenth day of each month, pay into the State Treasury to the credit of the general fund, all taxes, interest, and penalties collected by him under this article during the preceding calendar month as appears from the return made by him to the State Treasurer.

Payments into
general State
fund.

SEC. 902. No city, town, township, or county shall levy any tax on income, or inheritance tax.

No city, town,
township nor
county tax.

SEC. 903. *Subjects of taxation revised in this act not otherwise taxable.*

All laws imposing taxes, the subjects of which are revised in this act, are hereby repealed: *Provided*, that this repeal shall not extend to the provisions of any law so far as they relate to

Tax laws re-
pealed.
Proviso: extent
of repeal.

Construction
favorable to
taxpayer.

Decisions *prima
facie* correct.

Population de-
termined by last
census.

the taxes listed or which ought to or would have been listed, or which may have been due previous to the ratification of this act.

SEC. 903-a. It shall be the duty of the Commissioner of Revenue to construe all sections of this act imposing either license, inheritance, income or other taxes, and in construing the same, such construction as will be most favorable to the taxpayer shall be put upon the same. Such decisions by the Commissioner of Revenue shall be *prima facie* correct and a protection to the officers and taxpayers affected thereby. The population of cities and towns and other municipal corporations, where the license tax is graduated in this act to population, the population shall be the number of inhabitants as determined by the last census of the United States Government.

SEC. 904. This act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 5

AN ACT TO AMEND HOUSE BILL NO. 456, SENATE BILL No. 1003, BEING AN ACT TO RAISE REVENUE, RATIFIED MARCH 3, 1923.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section sixty-three by striking out in line eight, page fifty-seven, after the word "sixty" and before the word "shall," the word "one," and inserting in lieu thereof the word "three."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 6

AN ACT TO AMEND AN ACT OF THE GENERAL ASSEMBLY OF 1923, ENTITLED "AN ACT TO RAISE REVENUE."

The General Assembly of North Carolina do enact:

SECTION 1. That subsection eighteen of section eighty-nine of an act of the General Assembly of one thousand nine hundred and twenty-three, entitled "An Act to Raise Revenue," be amended by adding at the end of said section the following words:

"*Provided*, the said penalty of fifty dollars may be remitted, in the discretion of the Commissioner of Revenue."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

Proviso: pen-
alty may be
remitted.

CHAPTER 7

AN ACT TO AUTHORIZE THE BOARD OF COMMISSIONERS
OF THE VARIOUS COUNTIES IN THE STATE TO RAISE
NECESSARY REVENUE.*The General Assembly of North Carolina do enact:*

SECTION 1. The board of commissioners of the various counties in the State, for the purpose of maintaining roads, bridges, the upkeep of county buildings, county homes for the aged and infirm and other similar institutions, and to supplement the general county fund, are hereby authorized to levy annually a tax upon all taxable property not to exceed five cents on the one hundred dollars of valuation, in addition to any tax allowed by any special statute for the above enumerated purposes and in addition to the rate allowed by the Constitution.

Purposes for
which tax is
allowed.Special tax
authorized.

Limit of rate.

SEC. 2. This act shall be in force from and after its ratification.
Ratified this the 3d day of March, A. D. 1923.

CHAPTER 8

AN ACT TO AUTHORIZE THE COMMISSIONER OF REVENUE
TO HAVE PRINTED AND PREPARED FOR HIS OFFICE
AND DISTRIBUTION, THE REVENUE AND MACHINERY
ACTS AND SUCH OTHER NECESSARY PRINTING AS WILL
ENABLE HIM TO DISCHARGE HIS OFFICIAL DUTIES.*The General Assembly of North Carolina do enact:*

SECTION 1. That the Commissioner of Revenue is hereby authorized and empowered to have printed and prepared for his office such blank forms, copies of the Revenue and Machinery Acts and any other printing that he may deem suitable and proper to enable him to discharge the duties of his office. He is also authorized to have such copies of the inheritance tax law, income tax laws and other revenue laws printed separate and apart from the regular Revenue and Machinery Acts. He shall also be allowed all necessary postage, telephone, telegraph, postoffice box and express charges as may be, in his opinion, necessary for the proper discharge of the duties of this office.

Printing author-
ized.Acts printed
separately.

Expenses allowed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 9

AN ACT TO AMEND HOUSE BILL, 456, SENATE BILL 1003,
KNOWN AS THE REVENUE ACT.*The General Assembly of North Carolina do enact:*Proportionate
tax.Lines stricken
out.

SECTION 1. Amend section eighty-six, page seventy-seven, by inserting between the word "earned" and the word "eight," line three, the following: "as much as seven per cent and less than eight per cent upon its capital invested the previous calendar year, shall pay at the rate of six dollars per mile." Amend further by striking out in lines three, four, and five the following: "eight per cent or more upon its capital invested the previous calendar year, shall pay at the rate of six dollars (\$6) per mile."

SEC. 2. This act shall be in force from and after its ratification. Ratified this 6th day of March, A. D. 1923.

CHAPTER 10

AN ACT AMENDATORY OF AND SUPPLEMENTAL TO AN
ACT RATIFIED BY THE GENERAL ASSEMBLY OF 1923
AND ENTITLED "AN ACT TO RAISE REVENUE."*The General Assembly of North Carolina do enact:*

SECTION 1. That the act ratified by the General Assembly of North Carolina, session one thousand nine hundred and twenty-three, and entitled "An Act to Raise Revenue," be and the same is hereby amended as follows, to wit:

Franchise tax.

By inserting in section eighty-nine, subsection nine, between the words "express" and "telephone," the words "sleeping-car."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 11

AN ACT TO PROVIDE FOR TWELVE MONTHS GRAND JURY
SERVICE IN ROBESON COUNTY.*The General Assembly of North Carolina do enact:*

Term of service.

SECTION 1. That from and after the ratification of this act every grand juror drawn and summoned as now provided by law in Robeson County shall serve for a period of twelve months.

Repealing clause.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification. Ratified this the 21st day of February, A. D. 1923.

CHAPTER 12

AN ACT TO AMEND CHAPTER 38, PUBLIC LAWS OF 1921,
AND ALL ACTS AMENDATORY THEREOF IN RELATION
TO THE ASSESSMENT OF PROPERTY AND OTHER
PURPOSES.*The General Assembly of North Carolina do enact:*

STATE BOARD OF ASSESSMENT

SECTION 1. The Commissioner of Revenue, Attorney-General and Chairman of the Corporation Commission are hereby created the State Board of Assessment, with all the powers and duties prescribed by this act. The Commissioner of Revenue shall be the chairman of the board and shall, in addition to presiding at the meeting, exercise the function of the said board when the board is not in session. The said board is authorized to employ such clerical assistance as may be needed and fix the compensation thereof.

State Board of Assessment.

Chairman.

Functions when board is not in session.

Clerical assistance.

SEC. 2. The members of said board shall take and subscribe the constitutional oath of office, to be filed with the Secretary of State.

Members of board to qualify.

SEC. 3. It shall be the duty of said board, and they shall have power and authority to have general supervision of the system of taxation throughout the State.

General supervision of system of taxation.

1. To confer with and advise assessing officers as to their duties under this act, and to institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations, and individuals failing to comply with this act; to prefer charges to the Governor against assessing and taxation officers who violate the law or fail in the performance of their duties in reference to assessments and taxation; and in the execution of these powers the said board may call upon the Attorney-General or any prosecuting attorney in the State to assist said board, and any person or officer who fails or refuses to comply with any lawful order of the State Board of Assessment shall be subject to a penalty or forfeiture of one hundred dollars, the same to be imposed by order of said Board of Assessment, and, in addition, any such person or officer so offending shall be liable to punishment by said board as for contempt.

To confer with and advise assessing officers.

To enforce penalties and liabilities.

To prefer charges against officers violating law or failing in duty.

Assistance of Attorney-General and prosecuting attorneys.

Penalty for refusal to obey orders.

Punishment as for contempt.

2. At least thirty days previous to the date fixed for listing taxes, to prepare a pamphlet for the instruction of tax assessors. Said pamphlet shall, in as plain terms as possible, explain the proper working of the tax laws of the State, and shall call particular attention to any points in the administration of the laws which have seemed to be overlooked or neglected. The said board shall advise the assessors of the practical working

Pamphlet for instruction of tax assessors.

Pamphlet to explain working of tax laws.

Points specially pointed out.

Advice as to practical working of law.

Points to be explained.

Complaints of property escaping assessment. Property fraudulently or improperly assessed. Correction of irregularities.

Action by board or any member.

Reports from officers of counties and municipalities. Forms prescribed by boards.

Forfeit for neglect or refusal to furnish report, or hindering, delaying or obstructing board.

Delay raising presumption of intent.

Investigation of laws of other states and countries.

Recommendations to Legislature at regular sessions.

Classified reports of taxes collected.

of the laws, and explain any points which seem to be intricate and upon which assessors may differ.

3. To receive complaints as to property liable to taxation that has not been assessed or of property that has been fraudulently or improperly assessed through error or otherwise, and to investigate the same, and to take such proceedings and to make such orders as will correct the irregularity complained of, if found to exist.

4. The said board or any member thereof may take such action and do such things as may appear necessary and proper to enforce the provisions of this act.

5. To require from any registers of deeds, auditors, clerks of courts, mayors and clerks of towns, or any other officer in this State, on forms prescribed by said Board of Assessment, such annual or other reports as shall enable said board to ascertain the assessed valuations of all property listed for taxation throughout the State under this act, the amount of taxes assessed, collected, and returned delinquent, and such other matters as the board may require, to the end that it may have complete and statistical information as to the practical operation of this act; that every such officer mentioned in this section who shall willfully neglect or refuse to furnish any report required by the said board for the purposes of this act, or who shall willfully and unlawfully hinder, delay or obstruct said board in the discharge of its duties, shall forfeit and pay one hundred dollars for each offense, to be recovered in an action in the name of the State. A delay of thirty days to make and furnish such report shall raise the presumption that the same was willful.

6. To make diligent investigation and inquiry concerning the revenue laws and systems of other states and countries, so far as the same is made known by published reports and statistics, and can be ascertained by correspondence with officers thereof, and with the aid of information thus obtained, together with experience and observation of our own laws, to recommend to the Legislature at each regular session thereof such amendments, changes, or modifications of our revenue laws as seem proper and necessary to remedy injustice and irregularities in taxation, and to facilitate the assessment and collection of public revenues.

7. To further report to the Legislature at each regular session thereof, or at such other times as the Legislature may direct, the whole amount of taxes collected in the State for all purposes, classified as to State, county, township, and municipal purposes, with the sources thereof; the amount lost, the cause of the loss, the proceedings of said board, and such other matters of information concerning the public revenues as it may deem of public interest.

8. To discharge such other duties as are or may be prescribed by law. Other duties

9. In addition, it shall be its duty to prepare for the legislative committees of succeeding General Assemblies such revision of the Revenue Laws, including the Machinery Act, of the State as it may find by experience and investigation expedient to recommend, so that the same may be introduced in the General Assembly and available in printed form for consideration of its members within the first ten days of the session. Revision of revenue laws.

SEC. 4. *Board to make annual report to the Governor.*

The State Board of Assessment shall, on or before the first day of January of each year, make an annual report to the Governor of the State, setting forth the workings of said board during the preceding year, and containing the findings and recommendations of said board in relation to all matters of taxation. The State Board of Assessment shall cause one thousand copies of said report to be printed on or before the first day of February succeeding the making of said report. One hundred copies of the said report shall be placed at the disposal of the State Librarian for distribution and exchange, and a copy of said report shall be forwarded by said board to each member of the General Assembly as soon as printed. Annual report to Governor of workings of board.
Findings and recommendations of board.
One thousand copies of report to be printed.
Copies to State Librarian for distribution and exchange.
Copies to members of General Assembly.

SEC. 5. The State Board of Assessment is authorized to require the county assessors or clerk of the board of county commissioners, or auditor, of each county in the State to file with it when called for, complete abstracts of all real and personal property in the county as equalized by the county board of equalization and itemized by townships. The Board of Assessment is authorized to make such rules and regulations as the board may deem proper to effectually carry out the purposes for which the board is constituted, and to make all rules and regulations not inconsistent with law as the board may deem necessary with respect to its own meetings, proceedings, notices, and hearings. Abstracts of county tax lists.

SEC. 6. The State Board of Assessment shall keep an accurate record of its official proceedings. Certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records. Rules and regulations to be made by board.
Record of official proceedings.
Certified copies received in evidence.

SEC. 7. *Place of meetings of board; shall have access to books, papers, etc., with power to subpoena and examine witnesses.*

Regular sessions of said board shall be held in the city of Raleigh at the office of the chairman. The said board and the members thereof shall have access to all books, papers, documents, statements, and accounts on file or of record in any of the departments of State. It shall have like access to all books, papers, documents, statements, and accounts on file or of record in coun- Regular sessions of board.
Access to departmental records and papers.
Access to county and municipal records.

Right to sub-
pœna witnesses.

Service of sub-
pœna.

Attendance com-
pelled by attach-
ment.

Pay for serv-
ing subpœna.

Power to ex-
amine witnesses.

Administration
of oaths.
Right to ex-
amine books and
papers of cor-
porations and
individuals.

Refusals de-
clared misde-
meanor.

Punishment.

Hearing of com-
plaints and mak-
ing of investiga-
tions.

Tax rate by
counties for
general pur-
poses.

Rates for other
purposes.

Appointment of
county super-
visor.

Auditor, tax
clerk, all-time
county chairman
or similar
official to be
supervisor in
counties having
such officers.
Supervision of
assessment.

ties, townships, and municipalities. Said board shall have the right to subpœna witness, upon a subpœna signed by the chairman of said board, directed to such witnesses, which subpœna may be served by any person authorized to serve subpœnas from courts of record in this State; and the attendance of witnesses may be compelled by attachment, to be issued by any Superior Court upon proper showing that such witness has been properly subpœnaed, and has refused to obey such subpœna. The persons serving such subpœna shall receive the same compensation now allowed to sheriffs and other officers for serving subpœnas. Said board shall have the power to examine witnesses under oath, said oath to be administered by any member of said board, or by the secretary thereof. Said board shall have the right to examine books, papers, or accounts of any corporation, firm, or individual owning property liable to assessment for taxes, by the State board, general or specific, under the laws of this State; and any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit such inspection, or neglect or fail to appear before said board in response to its subpœna, or testify, as provided for in this section, shall be deemed guilty of a misdemeanor, and shall be punished by a fine not exceeding one thousand dollars, or by imprisonment in the State Prison for a period not exceeding two years, or both such fine and imprisonment, in the discretion of the court.

SEC. 8. The State Board of Assessment may direct that any member of the board shall hear complaints, make examinations and investigations.

SEC. 9. *Rates of tax.*

The boards of county commissioners of the several counties of the State may, at any regular or called meeting, after the valuation of real and personal property has been completed as provided in this act, in the months of July, August, or September, levy such rate of tax for general county purposes as may be necessary to meet the general expenses of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

SEC. 10. *Machinery for listing personal property.*

The board of county commissioners of each county shall on the first Monday in April in each year meet and appoint a resident freeholder as county supervisor. In those counties which have an auditor, tax clerk, all-time county chairman, or other similar official, such auditor, tax clerk, all-time county chairman, or other similar official shall be the supervisor. The county supervisor may have general supervision of the assessment of all personal property for taxation in his respective county. He shall appoint

an assistant for each township. In townships in which there are located cities and towns and in townships having an unusually large proportion of property in the county, more than one assistant supervisor may be appointed. In the quadrennial periods herein provided for the assessment of real estate, the same machinery and officials who are hereinafter appointed to assess the real estate shall at the same time by the same method assess the personal property.

SEC. 11. The county supervisor and assistants shall meet together at the courthouse on the first Monday in May for general consideration of methods of securing a complete list of all personal property, tangible and intangible, and of valuing in an equal manner in the several townships the different classes of personal property to be listed. They shall begin the work of listing and assessing on Tuesday after the first Monday in May in each year, and shall complete the same as early as practicable, and shall return his list of assessments, after it has been approved by the county supervisor, to the clerk of the board of county commissioners.

SEC. 12. *Duties of township list-taker and assessor as to assessing and listing property.*

Each township list-taker and assessor appointed under the authority of this act shall advertise in five or more public places within the township not later than the twentieth day of April, notifying all taxpayers to return to him all real and personal property which each taxpayer shall own on the first day of May, and said return shall be made to the list-taker during the month of May under the pains and penalties imposed by law, and naming the times and places at which he will be present to receive tax lists. The township list-taker and assessor shall obtain from each taxpayer a full, complete, and detailed statement of each and every piece and kind of property, real, personal, and mixed, which said taxpayer shall own on the first day of May, together with, as near as possible, the true value in money of all such property owned by him or them, or which may be under his or their control as agent, guardian, administrator, or otherwise, and which should be listed for taxation; and it shall be the duty of said township list-taker and assessor to ascertain by visitation, investigation, or otherwise the actual cash value in money of each piece or class of property in his township, and to list such property at its actual value for taxation. He is hereby authorized and empowered to administer oaths in all cases necessary to obtain full and correct information concerning any taxable real and personal property in his township.

Assistant for each township.
Townships where more than one assistant allowed.
Assessment of real estate.

Meeting of supervisor and assistants.

Equalization of values.

Beginning of work.

Completion.

Return of list.

Advertisement for tax listing.

Time for return of lists.

Statements by taxpayers.

Property to be listed.

True value in money.

List-takers and assessors to ascertain values.

Power to administer oaths.

SEC. 13. *Oath of township list-taker and assessor.*

List-taker and assessor to qualify.

Before entering upon the discharge of the duties of his office the assistant assessor shall take and subscribe the following oath before the chairman of the board of county commissioners for his county or some officer qualified to administer oaths:

Form of oath.

"I,-----, assistant assessor for -----Township of -----County, do solemnly swear (or affirm) that I will discharge the duties devolving upon me as assistant assessor according to the laws in force governing said office; so help me, God."

Affidavit annexed to returns.

And upon making his complete returns of his assessments, embracing an abstract of the taxable property of the township, to the county assessor, the assistant assessor shall annex the following affidavit, subscribed and sworn to before a justice of the peace, who shall certify the same:

Form of affidavit.

"I, the assistant assessor for -----Township of -----County, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be assessed in said township, and that I have assessed every tract or parcel of land or other real and personal property at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned."

False return a misdemeanor.

Any assessor making a false return shall be deemed guilty of a misdemeanor.

SEC. 14. *Real property to be assessed at its true value in money.*

Real property to be valued in 1923.

All real property shall be valued for taxation for the year one thousand nine hundred and twenty-three at the time of the listing of same at its assessed value, as herein provided for.

SEC. 15. *Personal property to be assessed at its true value in money.*

Personal property to be valued by list-takers and assessors.

All articles of personal property shall, as far as practicable, be valued by the list-takers and assessors according to their true value in money; and after arriving at the total valuation of all articles of personal property which he shall be able to discover as belonging to any person, if he or they have sufficient evidence upon which to form a belief that such person has other personal property, consisting of money, credits, debts due or to become due, or any other thing of value liable, he, they, or the board of commissioners shall have power to take such action as may be necessary to get said property on the tax lists.

Power to enforce listing.
Action to enforce listing.

SEC. 16. *Defining actual value in money.*

Definition of "actual value in money."

The intent and purpose of the tax laws of this State is to have all property and subjects of taxation assessed at their true and

actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "market value" or "true value," whenever in the tax laws, shall be held and deemed to mean what the property and subjects would bring at cash sale when sold in such manner as such property and subjects are usually sold.

Definition of
"market value"
or "true value."

SEC. 17. *Discovering property not listed.*

It shall be the duty of the county commissioners and the several list-takers to be constantly looking out for property which has not been listed for taxation, and when discovered, such property shall be duly placed upon the assessment list and properly assessed for taxation; and for this purpose the county commissioners of any county either separately or in conjunction with any municipality in the same county may further employ some suitable and competent person whose duty it shall be to discover and report to the county commissioners any unlisted property, to the end that the same may be listed and properly assessed for taxation. At any time before or after the tax list has been turned over to the sheriff as provided for in section seventy-eight of this act, such property may be so discovered, the list-taker shall make return thereof to the clerk of the board of county commissioners, who shall enter such property upon the tax books, make out a tax account, and place the same in the hands of the sheriff or tax collector and charge him with the same, and issue such orders to the sheriff as provided in section seventy-eight, and such orders shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list, as provided in section seventy-eight of the regular tax list.

Discovery of
unlisted prop-
erty.

Discovered prop-
erty listed and
assessed.

Employment of
assistants for
search.

Returns when
property dis-
covered.

Property listed
and entered on
tax books.
Orders to sheriff.
Orders to have
force as judg-
ment and exe-
cution.

SEC. 18. *County board of equalization.*

The board of county commissioners shall constitute the board of equalization in each county, and shall meet the second Monday in July in each year. The board may adjourn from day to day while engaged in the equalization of property, but shall complete all work on or before the first Monday in each August. Said board shall equalize the valuation so that each tract or lot of land or article of personal property shall be entered on the tax list at its true value in money, and for this purpose they shall observe the following rules: (1) They shall raise the valuation of such tracts or lots of real or articles of personal property, except such as are specifically exempt by law, as in their opinion have been returned below their true value, to such price or sum as they may believe to be the true value thereof; (2) they shall reduce the valuation of such tracts and lots or articles of personal property as in their opinion have been returned above their true value, as compared with the average valuation of real and personal

County board
of equalization.
Day of meeting.

Completion of
work.

Board to equal-
ize values.

Rules for valua-
tion.
Raise of valua-
tion.

Reduction of
valuation.

Considerations governing valuation.

Clerk of board.

Returns to State board.

Returns of aggregate values.

Average value of land per acre.
Average value of livestock.
Valuation of land not increased or diminished.
Valuation affected by extraordinary circumstances.

Accounts of list-takers and assessors in detail.

Not entitled to compensation until work is completed.

Work to be done and returns made in strict compliance with law.
County commissioners to regulate days allowed for work.

Lands listed at previous valuation.

Personal property.

property of such county. In regard to real property, they shall have due regard to the relative situation, quality of soil, improvements, natural and artificial advantages possessed by each tract or lot. The clerk of said board of county commissioners shall be the clerk of the board of equalization, and shall within five days after adjournment of said board furnish the State Board of Assessment with a copy of all proceedings of the county board of equalization with respect to any and all changes made by such board of valuations made and returned by the township list-takers and assessors. The clerk of the board shall also furnish the State Board of Assessment, within five days after adjournment of the county board of equalization, on blanks to be furnished by the board, statement from the returns made by the township list-taker and assessors of aggregate value of real and personal property by townships and as a whole for the county and average value per unit of land acreage and of the several classes of livestock.

The said board shall not increase or diminish the assessed value of any lands, except in the year in which the lands are valued for taxation, as hereinafter provided, unless such valuation shall have been affected by some extraordinary circumstances, the facts in connection with which shall be found by such board in each case.

SEC. 19. *Compensation of township list-takers and assessors.*

Township list-takers and assessors shall make out their accounts in detail, giving the date of each day when they shall have been employed, which account they shall verify under oath. They shall not be entitled to compensation until they shall have filed lists, schedules, statements, and books appertaining to assessment of property, for such year with the clerk of the board of county commissioners, the books to be accurately made up, showing correct total values for each class of property, average value per unit, and aggregate value of all property in the township. The list-takers and assessors shall not be entitled to pay unless they have performed the labor and made returns in strict compliance with the law. The county commissioners shall be the judge of the number of days actually necessary for taking the lists, and may regulate the same when a greater number of days are charged for than they deem necessary.

SEC. 20. *Listing in off years; correcting assessment.*

Except in the year when there shall be an assessment of real property, and except as otherwise provided in this act, the township list-taker and assessor shall list the lands in his township at the valuation previously assessed on the same, and shall list and assess all personal property in said township. Such

township list-taker and assessor shall correct any parcel of real property on which any structure of over one hundred dollars value may have been erected or improved in excess of the value of one hundred dollars, or on which any structure of the like value shall have been destroyed, agreeable to the returns made in accordance with the provisions of this act.

Correction of real estate valuation for improvement or deterioration.

SEC. 21. *Specific complaints.*

The board of county commissioners of the several counties shall have and exercise authority to hear and determine specific complaints of overvaluation or undervaluation of any particular tracts of real property, and after the general equalization order provided for in the preceding subsection has been made, any person who owns property subject to taxation, and who finds that said property stands assessed for taxation, after such equalization order has been made, at an amount in excess of the actual value of such property on the first day of May, of the current year, may have the right to have the same re-assessed and re-appraised by the said board, by filing with the clerk of the board of county commissioners, some time during the months of May and June of the current year, an application in form and substance as follows:

County commissioners to hear and determine specific complaints.

Application for re-assessment.

To the Board of County Commissioners:

Form of application.

-----*County.*

I hereby make application for the re-assessment of the real property hereinafter described, for the reason that the said property is now assessed in excess of its actual value on the first day of May, of the current year, and do hereby certify that in my best judgment the actual value of said property on that date was as it is stated herein to be:

Location -----

Condition -----

Acreage -----

Assessed value-----

Actual value May 1, 1921 (3)-----

(Signature of Complainant.)

Any citizen of the county may file complaint of the undervaluation of any real property in the county, or the board may of its own motion revise the valuation of any property that it finds to be valued at more or less than the actual value of such property on the first day of May of the current year.

Complaint of undervaluation.

Revision on initiative of board.

The county board of commissioners may appoint the county auditor, all-time county chairman, or any resident freeholder of the county, who has general knowledge of the value of the real property of the county, to investigate any and all complaints

Investigation of complaints.

Report and recommendations.
Action on reports.

Reports to State Board of Assessment.

filed under the provisions of this section, and make report and recommendations to the said board as to the true value in money of such properties. The county board of commissioners shall thereupon approve or revise such recommendations, and shall, not later than the fifteenth day of July of the current year, make report to the State Board of Assessment of the increases and reductions in the valuation of specific properties made under authority of this section.

SEC. 22. *Compensation as members of board of equalization.*

Compensation of members of board of equalization.
Per diem.

Mileage.

Payment by county.

The members of the board of county commissioners shall be allowed, each, as a member of the board of equalization, their usual compensation per diem for the number of days actually engaged in the performance of their duties, and in addition thereto mileage at the rate of five cents for each mile necessarily traveled in attending the meetings of the board of equalization. The per diem and mileage as provided in this section shall be paid by the county.

SEC. 23. *How to list property.*

Persons owning property required to list same.
List to be verified.
Details of lists of personal property.

Proviso: property held in trust.

Fiduciaries to list property at residence of beneficiaries.

Property listed at residence of fiduciary if beneficiaries non-resident of State.

Proviso: property held in trust listed at residence of beneficiary.

Every person owning property is required to list, and shall make out, sign, and deliver to the list-taker a statement, verified by his oath, of all the real and personal property, moneys, credits, investments in bonds, annuities, or otherwise, and the value of improvements on real estate since same was assessed, in his possession or under his control on the first day of May, either as owner or holder thereof, or as parent, guardian, trustee, executor, executrix, administrator, administratrix, receiver, accounting officer, partner, agent, factor, or otherwise: *Provided*, that whenever personal property has been conveyed in trust and the trustee resides out of the State, but the trustor resides within the State, then and in that case such property shall be listed for taxation in this State by said trustor where the property is situated. In all cases where a guardian, executor or executrix, administrator or administratrix, resides in a city or incorporated town, all personal property in the hands of such guardian, executor or executrix, administrator or administratrix, shall be listed for taxation only where their wards resided on the first day of May, and where the deceased persons resided on the date of their death, unless such wards or deceased persons were nonresidents of the State on the first day of May or at the day of death, in which case the guardian, executor or executrix, administrator or administratrix, shall list the property where he or she resides on the first day of May: *Provided further*, that when personal property is held in trust for another by any person, firm or corporation in this State, whether as guardian, trustee, or otherwise, and the *cestui que trust* is a resident of the State, then the same shall be listed for taxation in the

county and township where the *cestui que trust* lived on the first day of May; and if the *cestui que trust* lived in a county in the State other than the county of the trustee, guardian, or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, verified by oath, to the register of deeds of the county wherein the *cestui que trust* lived on the first day of May, and such register shall enter the same on the tax lists of the township in which the *cestui que trust* lived; the guardian shall be exempt from municipal taxation on the personal property of his ward when the ward resides outside of the corporate limits of the city or town. Any person who, to evade the payment of taxes, surrenders or exchanges certificates of deposit in any bank in this State or elsewhere for nontaxpaying securities, or surrenders any taxable property for nontaxable property, and, after the date of listing property has passed, takes said certificates or other taxable property back, and gives up said nontaxpaying securities or property, or executes any fictitious note or other evidence of debt for deduction from his solvent credits, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than fifty nor more than two hundred dollars (one-half of which shall go to the informer), or imprisoned not less than one month nor more than six months, or both.

Exemption from municipal taxation.

Surrender or exchange of property for evasion of tax.

Misdemeanor.

Punishment: One-half fine to informer.

SEC. 24. *Who may list through agents.*

The list shall be given by the person charged, during the months of May and June, as herein prescribed: *Provided*, that agents for the purpose of listing property may be appointed by females or nonresidents of the township where the property is situated, or by persons physically unable to attend and file their list at any time during the months of May and June: *Provided*, such person shall be required to qualify by stating under oath that he knows the extent and has a knowledge of the true valuation of the property to be listed. The property of a corporation shall be given in by the president, cashier, treasurer, or other person appointed for that purpose.

Lists given by persons charged. *Proviso*: agents for listing.

Proviso: qualification of listing agent.

Lists of corporations.

SEC. 25. *Where to list real estate, mineral, and quarry lands.*

All real property subject to taxation shall be listed in the township in which said property is situated on the first day of May. When the fee of the soil of any tract, parcel, or lot of land is in any person or persons, natural or artificial, and the right to any minerals, quarry, or timber therein is in another or others, the same shall be valued and listed, agreeable to such ownership, in separate entries, specifying the interest listed, and shall be taxed to the parties owning the different interests, respectively. In listing mineral, quarry, or timber interests,

Real property listed where situated.

Sub-interests listed separately.

Mineral, quarry and timber interests.

Separate timber interest.

the owner thereof shall describe the same in his list, together with the separate value of each separate tract or parcel of land in or on which the same shall be situated or located, and the list-taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

SEC. 26. *Where polls and personal property shall be listed.*

Polls and personal property at residence charged.

All taxable polls and all personal property shall be listed in the township in which the person so charged resides on the first day of May, subject to the following exemptions:

Shares of stock otherwise directed.

1. Such shares of stock as are directed to be listed otherwise by this act.

Business property listed where situated.

2. All goods and chattels situated in some township, town, or city other than that where the owner resides shall be listed in the township, town, or city where situated, and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dock yard, piling ground, place for sale of property, shop, office, mine, farm, place of storage, manufactory, or warehouse therein for use in connection with such goods and chattels: *Provided*, that all farm products, while owned by the raiser or producer, shall be listed where raised, and that all manufactured goods consigned or stored out of the State shall be listed where the owner resides. The residence of a person who has two or more places in which he occasionally dwells shall be that in which he dwells for the longest period of time during the year preceding the first day of May. The place where the principal office in this State is situated shall be deemed the residence of the corporation; but if there be no principal office in the State, then such property shall be listed and taxed at any place in the State where the corporation transacts business. For the purpose of assessing property and collecting taxes, a copartnership shall be treated as an individual, and property shall be listed in the name of the firm. A copartnership shall be deemed to reside in the township, town, or city where its business is principally carried on. Each partner shall be liable for the whole tax. Any taxpayer who willfully fails to list any personal property or poll liable to taxation in this State shall be guilty of a misdemeanor, and the failure to list shall be prima facie evidence that such failure was willful.

Proviso: farm products and manufactured goods.

Residence of person.

Residence of corporation.

Copartnership treated as individual.

Residence of copartnership. Each partner liable for tax. Willful failure to list misdemeanor. Failure prima facie evidence.

SEC. 27. *Debts owing by taxpayer may be deducted.*

Statement of property to be filed by taxpayer.

The taxpayer, upon making a return to the list-taker of his property subject to taxation under the provisions of section thirty-three of this act, shall file with the list-taker, on a blank to be prepared and furnished by the State Board of Assessment, a statement of all the property of every kind and description

owned by the taxpayer, subject to taxation under the laws of this State. All bona fide indebtedness owing by any person may be deducted by the list-taker from the amount of said person's credits, and insurance companies may deduct from solvent credits due to them an amount equal to their reinsurance reserve: *Provided*, that the State Board of Assessment shall have the power, in their discretion, to summon any taxpayer to appear before any commissioner at some place within the county where the taxpayer resides and answer relative to the amount of solvent credits owned by him and the persons owing the same, as well as the nature of any indebtedness which has been deducted from solvent credits and the name of the person to whom said indebtedness is due.

Bona fide debts may be deducted.

Insurance companies may deduct reserve.

Proviso: examination by State Board of credits and debts.

SEC. 28. *Boards of aldermen and boards of commissioners of cities and towns lying in two or more counties to appoint municipal tax assessors.*

For the purposes of municipal taxation, all real and personal property, subject to taxation under levy to be made by the several boards of aldermen and boards of commissioners of cities and towns lying in two or more counties, shall be listed and assessed by tax assessors appointed, and the valuation thereof shall be equalized by boards of equalization constituted, as hereinafter set out, and in the manner following:

Listing for municipal taxation of property situate in two or more counties.

1. The board of aldermen or board of commissioners of each and every such city or town shall, at the first regular meeting of such board held in the month of April, one thousand nine hundred and fifteen, and every fourth year thereafter, or in other years when there is a reassessment of real property, appoint three discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the board of tax assessors for said city or town, and shall, in like manner as in this chapter provided for listing and assessing real and personal property by county assessors and township or assistant assessors, for all purposes of municipal taxation by said city or town, list and assess, at its true value in money, the real and personal property in said city or town, without reference to the valuation placed thereon by the county assessors and township or assistant assessors. And such municipal boards of tax assessors, in listing and assessing such property for the purposes of municipal taxation as aforesaid, shall possess and exercise every power in this chapter conferred upon county assessors and township or assistant assessors in listing and assessing property for the purposes of State and county taxation.

Appointment of tax assessors.

Listing and assessment for municipal taxation.

Valuation.

Powers of tax assessors.

2. The board of aldermen or board of commissioners of each and every such city or town, together with such one of the tax assessors as shall have been selected as chairman, shall

Municipal board of equalization.

Manner of
equalization.

Powers as of
municipal boards.

Appointment
of tax assessors.

Listing and as-
sessment for
municipal taxa-
tion.

Powers as of
assistant as-
sessors.

Revision and
correction of
municipal tax
lists.

Powers as of
county commis-
sioners.

constitute the board of equalization for the same, and shall, in like manner as in this chapter provided for the equalization of the valuation placed upon real and personal property by county assessors and township or assistant assessors, equalize the valuation placed upon the real and personal property in such city or town by such municipal tax assessors; and such municipal board of equalization, in the equalization of the valuation of such real and personal property as aforesaid, shall possess and exercise every power in this chapter conferred upon county boards of equalization in the equalization of the valuation placed upon property by the county assessors and township or assistant assessors for the purpose of county taxation.

3. The board of aldermen or board of commissioners of each and every such city or town shall, at the first regular meeting of such board held in April of each year, except in those years in which there shall be a general assessment of property, appoint one discreet freeholder, who shall have been a resident freeholder of such city or town for not less than twelve months, who shall be known as tax assessor, and who shall list and assess all the real and personal property in such city or town for the purposes of municipal taxation by said city or town, and in like manner as is in this chapter provided for listing property by township or assistant assessors list the land in such city or town, at the valuation previously assessed on the same, and also all personal property therein. Any such municipal tax assessors, in listing such property for the purposes of municipal taxation, as aforesaid, shall possess and exercise every power in this chapter conferred upon township or assistant assessors in listing and assessing property for the purposes of State and county taxation.

4. The board of aldermen or board of commissioners of each and every such city or town shall, in every year in which there shall be no general assessment of property, and in like manner as in this chapter provided for the revision and correction of the county tax lists and the valuation returned to them by the township assessors appointed to list property for the purposes of State and county taxation, revise and correct the municipal tax lists returned to such board of aldermen or board of commissioners by the municipal tax assessors appointed to list the property in such city or town for the purposes of municipal taxation. And such board of aldermen or board of commissioners, in the revision and correction of the municipal tax lists as aforesaid, and in the performance of every other act necessary or expedient to be done in carrying out the intent of this section to confer upon the boards of aldermen and boards of commissioners of such cities and towns all necessary powers in the listing and assessment of property for the purpose of municipi-

pal taxation, shall possess and exercise in like manner all kindred powers in this chapter conferred upon boards of county commissioners.

5. That all expenses incident to the listing and assessment of property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken.

Expenses borne by city or town.

6. That no valid and enforceable provisions contained in the charter of any such city or town, and conferring upon the board of aldermen or board of commissioners the power to appoint municipal assessors, and otherwise making provisions for the listing and assessment of property for the purposes of municipal taxation, and for the exercise of kindred powers, shall be deemed to be abrogated or repealed by the foregoing provisions of this section: *Provided, however*, that the board of aldermen of any such city or town may in the discretion of such board adopt the system of tax assessment herein provided for: *Provided, however*, all cities and towns shall list and assess for the purpose of municipal taxation the property located in said cities and towns during the month of May of each year.

Provisions of charters not abrogated or repealed.

Proviso: city or town may adopt system.

Proviso: time of listing.

SEC. 29. *Penalty for not listing personal property.*

Any person, firm or corporation in this State owning or holding personal property of any nature or description individually or as agent, trustee, guardian or administrator, executor, assignee, or receiver, which property is subject to assessment, who shall intentionally make a false statement to the list-taker and assessor of his assessment district, or to the board of equalization, for the purpose of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of ten dollars for every hundred dollars, or major fraction thereof, so withheld from the knowledge of such list-taker and assessor or board of equalization. It is hereby made a duty of the sheriff of any county, upon complaint made to him by any taxpayer of the assessment district in which it is alleged that property has been so withheld from the knowledge of the list-taker and assessor or board of equalization, or not included in the said statement, to investigate the case forthwith and bring an action in the Superior Court in the name of the State against the person so complained of. All forfeitures collected under the provisions of this section shall be paid into the county treasury: *Provided*, nothing in this section shall be construed to repeal or affect private or public-local laws applying to one or more counties.

Penalty for false statement in listing property.

Investigation by sheriff.

Action.

Forfeitures to use of county.

Proviso: laws not repealed.

SEC. 30. *List-takers and assessors shall administer oath.*

It shall be the duty of the list-takers and assessors of the several counties of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law of taxpayers, the

Oaths to be actually administered.

oath being read by the taxpayer in the presence and in the hearing of the list-taker and assessor or by the list-taker and assessor in the hearing and presence of the taxpayer; and for failure of said list-taker and assessor to so administer said oath, except in those cases where by law said oath may be made before some other person, such list-taker and assessor shall be guilty of a misdemeanor, and upon conviction shall be punished by imprisonment of not less than ten days nor more than six months, and in addition shall forfeit the sum of ten dollars for each omission, one-half to go to the person furnishing information sufficient to convict and one-half to the educational fund of the State, said amounts to be deducted from the compensation of such list-taker and assessor.

SEC. 31. *Oath of taxpayer.*

Person listing to make and subscribe oath.

The list-taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of the property and listing such property, to make and subscribe the following oath, which shall be attached to each and every schedule, to wit:

Form of oath.

"I do solemnly swear (or affirm) that the above and foregoing listed property is a full, true and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxation for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian, personal representative, or otherwise, in the county of _____, State of North Carolina. That I have made full and true return of my income as required by law, and that I have not in any way connived at the violation or evasion of the requirements of law in relation to the assessment of property for taxation; so help me, God."

SEC. 32. *Property held in trust listed separately.*

Property held in trust listed separately. Liability of sheriff for failure to report false return.

Property held in trust as agent, guardian, executor or executrix, administrator or administratrix, or in the right of a feme covert, shall be returnable on a separate list. The sheriff or other tax collector in any county shall be liable to suit on his official bond for failure to report any false return of property mentioned in this section which he may discover, or which may be otherwise discovered and made known to him, and it shall be his duty to report such fraud to the grand jury of his county.

Report to grand jury.

SEC. 33. *What shall be specified on tax list.*

List to state all property. Age, if taxpayer be a male. Items of list. Quantity of land with kind of buildings.

The list shall state all property of the taxpayer, and also the age of the party, if a male, with reference to his liability to a poll tax. The list shall also contain, as of the first day of May, (1) the quantity of land owned in the township, together with

the kind and nature of any buildings erected thereon, and the land shall be described by name, if it has one; otherwise in a way that it may be identified, and each separate tract or parcel of land shall be separately listed and described; (2) manufacturing property outside of incorporated cities and towns; (3) the number of acres of mineral, timber, and quarry and lands susceptible of development for water-power; (4) the number of town lots; (5) the number and value of horses; (6) the number and value of mules; (7) the number and value of jacks and jennets; (8) the number and value of cattle; (9) the number and value of hogs; (10) the number and value of sheep; (11) the number and value of goats; (12) the number and value of dogs; (13) the value of farming utensils, including farm tools and machinery of all kinds; (14) the value of carriages, harness, buggies, wagons, carts, and other vehicles; (15) the value of warehouse fixtures and office furniture; (16) the value of tools of mechanics; (17) the value of household and kitchen furniture, musical instruments, provisions of all kinds, including grain and forage; firearms; (18) the value of libraries and scientific instruments; (19) the amount of money on hand; (20) the amount of credits, including accrued interest uncollected and owing to the party, whether by a person in or out of the State, whether owing by mortgage, bond, note, bill of exchange, certificate, check, open account, or due and payable, whether owing by any state or government, county, city, town, or township, individual, company, or corporation; the value of cotton, tobacco, or other farm products in the hands of original producers. It shall be the duty of each taxpayer to furnish a complete itemized list of the solvent credits of which he was the owner on the first day of May, and also a complete itemized list of debts owing by him and claimed as a deduction from the value of credits owing him: *Provided*, that open accounts, not evidenced by note or bonds, may be combined in one item. The State Board of Assessment shall make appropriate provision on its tax blanks for carrying out the provisions of this section. If any credit be not regarded as entirely solvent, it should be given in at its current or market value, and the party may deduct from the amount of his credits owing to him the amount of collectible debts owing by him as principal debtor; (21) money investments and bonds; (22) automobiles, pleasure boats of any and all kinds; (23) the number and value of seines, nets, fishing tackle, boats, barges, schooners, vessels, and all other floating property; (24) all other personal property whatever, including all cotton in seed or lint, tobacco, either in leaf or manufactured; turpentine, rosin, tar, musical instruments, bicycles, goods, wares, and merchandise of all kinds; plated and silver ware, and all watches and jewelry possessed by the party or any minor child. If the party be a non-resident of the county, and owns land therein, the list shall state his address, and may name an agent in the county to whom notice

Land described by name.

Tracts separately listed.

Manufacturing property outside of cities or towns.

Number of acres of mineral, timber and quarry land and land for development of water-power.

Number of town lots.

Horses and other animals.

Dogs.

Farming utensils.

Carriages and other vehicles.

Warehouse fixtures and office furniture.

Tools of mechanics.

Household and kitchen furniture.

Provisions, firearms.

Libraries and scientific instruments.

Money on hand, credits.

Farm products.

Itemized list of solvent credits.

Itemized list of debts.

Proviso: open accounts.

Tax blanks.

Credits at market value.

Debts may be deducted.

Money investments and bonds.

Automobiles and pleasure boats. Fishing tackle and floating property. All other property.

Nonresidents to state address.

May name agent.

Debts not recoverable until listed and tax paid.

may be given respecting his taxes. If any person shall, with a view to evade the payment of taxes, fail or refuse to give in to the assessing officer any bonds, notes, claims, or other evidence of debt which are subject to assessment and taxation under this act, the same shall not be recoverable at law or suit in equity before any of the courts of this State until they have been listed and the tax paid thereon, together with any and all penalties prescribed by law for the nonpayment of taxes. The blank shall contain such other classification of personal property as in the judgment of the State Board of Assessment may be necessary to a full disclosure of the personal property owned by each taxpayer.

SEC. 34. *Commissioners shall have power to exempt; sheriff to garnishee if taxes are not paid in sixty days; form of attachment.*

Commissioners may exempt from poll tax.

Certificate of exemption.

Sheriff to garnishee.

Refusal to give list of employees a misdemeanor.

Form of attachment.

The boards of commissioners of the several counties shall have the power to exempt any person from the payment of poll tax on account of poverty and infirmity; and when any such person has been once exempted he shall not be required to renew his application unless the commissioners shall revoke the exemption. When such exemption shall have been made the clerk of the commissioners shall furnish the person with a certificate of such action, and the person to whom it was issued shall be required to list his poll, but upon exhibition of such certificate the list-taker shall annually enter in the column intended for the poll the word "exempt," and the poll shall not be charged in computing the list. If any poll tax or other tax shall not be paid within sixty days after the same shall be demandable it shall be the duty of the sheriff, if he can find no property of the person liable sufficient to satisfy the same, to attach any debt or other property incapable of manual delivery due or belonging to the person liable, or that may become due before the expiration of the calendar year, and the person owing such debt or having such property in possession shall be liable for said tax. Any corporation, firm, or person who shall, on demand or request made, refuse to give to the tax collector of any county, city or town a list giving the names of all persons employed by them who are liable for tax, shall be guilty of a misdemeanor. For the purpose of carrying into effect the provisions of this section the following form shall be used as an attachment, viz.:

To A. B. :
Take notice that this is to attach any debt that is now due or may become due to C. D., a delinquent in his poll (or property) tax for the year one thousand nine hundred and, and you are hereby summoned to appear before E. F., an acting justice of the peace for County, and disclose any indebtedness which is or may be due said delinquent by you during the present calendar year, and to show cause

why judgment should not be rendered against you for said delinquent tax and costs of this proceeding. -----day of -----, 19-----.

A. B., *Sheriff or Tax Collector.*

For serving notice the sheriff shall receive twenty-five cents, and if judgment is rendered the justice shall receive twenty-five cents as costs.

Fees of sheriff and justice.

SEC. 35. *Bank taxation.*

The value of such shares of stock of banks shall be determined as is hereinafter in this section provided. Every bank, banking association, or savings institution (whether State or National), shall list its real estate in the county, city, or town in which such real estate is located, for the purposes of county and municipal taxation. Every such bank, banking association, or savings institution shall, during the month of May, list annually with the State Board of Assessment, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or nonresidents, at its market value on the first day of May, or, if it have no market value, then at its actual value on that day, from which market or actual value shall be deducted the assessed value of the real and personal property which such bank, banking association or savings institution shall have listed for taxation in the county or counties wherein such real and personal estate is located. The actual value of such shares, where such shares have no market value, shall be ascertained by adding together the capital stock, surplus, and undivided profits, and deducting therefrom the amount of real and personal property owned by said institution on which it pays tax, and dividing the net amount by the number of shares in said institution. There may be deducted from the items of surplus and undivided profits an amount not exceeding five (5) per cent of the bills receivable of said institution to cover bad or insolvent debts: *Provided*, the cashier of the bank shall make an affidavit that in his opinion the deduction asked for above, not exceeding five per cent, is reasonable. There shall also be deducted from the items of surplus and undivided profits, investments by such banks in bonds of this State, of the United States Government, of the Federal Farm Loan Banks, and of the Joint-stock Land Banks at the actual cost price of said bonds to the bank claiming such deductions. To be entitled to this deduction, it must be shown by the reports of such bank that the bonds were purchased and paid for in full at least ninety days before the first day of May. And also an amount equal to the true value of any shares of stock owned in other North Carolina banks or corporations upon which the tax is paid by the owner or the corporation issuing the same.

Valuation of shares of stock.

Real estate listed where located.

Bank to list shares in name of owners.

List at market value.

Actual value if no market value.

Deductions. Ascertainment of actual value.

Deduction for bad or insolvent debts.

Proviso: affidavit for deduction.

Deduction of investments in nontaxable bonds.

Purchase earning deduction.

Shares in other banks or corporations paying tax.

If the State Board of Assessment shall have reasons to believe that the market or actual value as given in is not its true value,

Ascertainment
of true value.

Action re-
viewable by
court.
Action for
review.

Value certified
to county and
city.
Banks having
branches.

Allocation of
value.

Allocated value
certified.

Payment of
bank tax.

Liability for
failure.
Penalty.

Taxes recovered
from owner of
shares.

Rate of bank
tax.

Reports of cor-
porations to
State Board
of Assessment.

Items : stated
specifically.

it shall ascertain such true value by such examination and investigation as to it seems proper, and change the value as given in to such an amount as it ascertains the true value to be, which action on the part of the State Board of Assessment may be reviewed by the Superior Court by an action brought against the State Board of Assessment in its official capacity by the party aggrieved. But no action shall lie until all taxes admitted by such aggrieved party to be due shall have been paid or tendered. The value of the capital stock of all such banks, as found by the State Board of Assessment, shall be certified to the county and city in which the bank is located, except that as to banks having one or more branches the State Board of Assessment shall make an allocation of the value of the capital stock as between the parent and branch banks in proportion to the deposits of the parent and branch banks and certify the allocated values so found to the counties and cities in which the parent and branch banks are located. The taxes so assessed upon the shares of any such bank, company, or association shall be paid by the cashier, secretary, treasurer, or proper accounting officer thereof, and in the same manner and at the same time as other taxes are required to be paid in such county, special school district or city; in default of such payment such cashier, secretary, treasurer, or other accounting officer, as well as such bank, company, or association, shall be liable for such taxes, and in addition, for a sum equal to ten per centum thereof. Any taxes so paid upon any such shares may, with the interest thereon, be recovered from the owners thereof by the bank, company, association, or officer paying them, or may be deducted from the dividends accruing on such shares. The taxation of shares of any such bank, banking association, or savings institution shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of this State, whether such taxation is for State, county, school or municipal purposes.

SEC. 36. *Reports from corporations.*

Hereafter, except in the case of such corporations as are especially mentioned by name in other sections of this or the Revenue Act, and required to make statements in other forms, it shall be the duty of the president, chairman, or treasurer of every corporation having capital stock, every joint-stock association, or limited partnership whatsoever, now or hereafter organized or incorporated by or under any law of this State, to make a report in writing to the State Board of Assessment on or before the first day of July of each year, stating specifically :

First. Total authorized capital stock.

Second. Total authorized number of shares.

Third. Number of shares of stock issued.

Fourth. Par value of each share.

Fifth. Amount paid into treasury on each share.

Sixth. Amount of capital stock paid in.

Seventh. Amount of capital stock on which dividend was declared.

Eighth. Date of each dividend during said year ending with the first day of May.

Ninth. Amount of each dividend during the year ending with the first Monday in said month.

Tenth. Highest price of sales of stock between the first and fifteenth days of May; highest price of sales of stock during the year aforesaid; average price of sales of stock during the year.

And in said report one of the following named officers of such corporation, limited partnership, or joint-stock association, namely, the president, chairman, secretary, or treasurer, after being duly sworn or affirmed to do and perform the same with fidelity and according to the best of his knowledge and belief, shall estimate and appraise the capital stock of said company at its actual value in cash on the first day of May, after deducting therefrom the assessed value of all real and personal estate upon which the corporation pays tax, and the value of the shares of stock legally held and owned by such corporation in other corporations incorporated in this State and paying taxes on its capital stock in this State, as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or sinking fund; and when the same shall have been so truly estimated and appraised they shall forthwith forward to the State Board of Assessment certificate thereof, accompanied by a copy of their said oath or affirmation signed by them and attested by a magistrate or other person duly qualified to administer the same. Every such corporation may also show a deduction from the total amount of its capital stock, surplus, and undivided profits, the total amount of its actual investment in bonds of this State and of the United States, and of the Federal Farm Loan Bank, and bonds of the Joint-stock Land Bank, which have been held as a continuing investment by such corporation for a period of not less than three months prior to the day on which such report is required by law to be made: *Provided*, that if the State Board of Assessment or either of them is not satisfied with the appraisal and valuation so made and returned, they are hereby authorized and empowered to make a valuation thereof, based upon the facts contained in the report herein required or upon any information within their possession, and to settle an account on the valuation so made by them for taxes, penalties, and interest due the State thereon, of which such settlement immediate notice shall be given to such corporation by said State Board of Assessment, with the right to the company dissatisfied

Sworn appraisal of capital stock at actual value.

Certificate to State Board of Assessment.

Attested copy of oath.

Deduction of nontaxable investments.

Proviso: assessment by State Board.

Account for tax on valuation made by State Board.

Notice to corporation.

Right of appeal.	with any settlement so made against it to appeal to the Superior Court in term-time of the county in which such company has its principal place of business in this State, and thence to the Supreme Court of this State; but before such company shall be allowed to exercise the right of appeal it shall, within twenty days after notice of such settlement, file with the State Board of Assessment exceptions to the particulars to which it objects, and the grounds thereof, and said State Board of Assessment shall hear said exceptions, after ten days notice of such hearing given by said State Board of Assessment to said company; and if they shall overrule any of said exceptions, then such company, if it desires to appeal to said Superior Court, shall within ten days thereafter give notice to said State Board of Assessment of such appeal to said Superior Court, and the State Board of Assessment shall thereupon transmit to said Superior Court a record of said settlement, with the exceptions of the company thereto, and all decisions thereon, and all papers and evidence considered in making said decision. The said cause shall be placed on the civil docket of said Superior Court, and shall have precedence of all other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. The cause shall be entitled, "State of North Carolina on the relation of State Board of Assessment against such company." Either party may appeal to the Supreme Court from the judgment of the Superior Court, under the same rules and regulations as are prescribed by law for other appeals, except that the State of North Carolina, if it shall appeal, shall not be required to give an undertaking or make any deposit to secure the cost of such appeal; and the Supreme Court may advance the cause on their docket so as to give the same a speedy hearing; and in the event of the neglect or refusal of the officers of any corporation, company, joint-stock association, or limited partnership for a period of sixty days to make the report and appraisement to the State Board of Assessment as herein provided, it shall be the duty of the State Board of Assessment to estimate a valuation of the capital stock of such defaulting corporation, company, joint-stock association, or limited partnership, and settle an account for taxes, penalty, and interest thereon, from which settlement an appeal may be made to the Superior Court of the county in which the corporation has its principal place of business. The State Board of Assessment is forbidden to divulge or make public any report of a corporation required to be made to it by this section. The State Board of Assessment shall prepare and keep a record book, upon which it shall enter a correct list of all the corporations and banks which it has assessed for taxation, and said record shall show the assessed valuation placed
Exceptions filed.	
State Board to hear exceptions. Notice of hearing.	
Right of appeal if exceptions overruled.	
Notice of appeal.	
Case on appeal.	
Cause docketed.	
Precedence.	
Trial.	
Entitlement of cause.	
Right of either party to appeal.	
State not required to secure cost.	
Supreme Court may advance cause.	
Valuation by State Board of Assessment	
Account for taxes, penalty and interest.	
Right of appeal.	
Report of corporation not made public.	
Record or corporation and bank assessments.	

upon same by it: *Provided*, that the reports required to be made by this section may be examined, upon application, by the solicitor of the State for the district in which the corporation has its principal office, or in any investigation by the board of commissioners of a county the reports of corporations having their principal office in such county may be examined upon order of the board of county commissioners or their authorized representative.

Proviso: examination by solicitor.

Investigation by county commissioners.

SEC. 37. *No exemptions as to foreign corporations.*

Nothing in this act shall be construed to exempt from taxation at its real value any property situated in the State belonging to any foreign corporation.

Property of foreign corporations not exempt.

SEC. 38. *Tax on building and loan associations.*

The secretary of each building and loan association organized and conducting business in this State shall list with the local assessor any tangible real and personal property owned by such association on the first day of May, including cash on hand on that date. Each and every such association shall report to the State Board of Assessment on May first the amount of such return to the list-taker, and shall also report the actual value of all shares of stock of such association, and shall deduct from the actual value of all shares the total loans made by such association. No other tax than the ad valorem tax herein provided for and the privilege tax under section sixty-two of the Revenue Act shall be charged or levied on said association or on the shares therein.

Building and loan associations to list tangible property.

Report to State Board of Assessment of return to list-takers. Report of actual value of all shares. Loans deducted. Tax on association or shares.

SEC. 39. *State Board of Assessment to make certificate to register of deeds.*

The State Board of Assessment shall, on or before September first, certify to the register of deeds of the county in which such corporation, joint-stock association, limited partnership, or company whatsoever has its principal office or place of business the total value of the stock of such corporation, joint-stock association, limited partnership, or company whatsoever, as determined in the preceding sections. The corporation, joint-stock association, limited partnership, or company whatsoever shall pay the county, township, town, or city taxes upon the valuation so certified by the State Board of Assessment.

Certificates to register of deeds.

County, township, town and city taxes on basis of valuation by State Board of Assessment.

SEC. 40. *Penalty for failure to furnish reports.*

If the said officers of any such limited partnership, joint-stock association, or corporation shall neglect or refuse to furnish the State Board of Assessment, on or before the first day of July of each and every year, with the report and appraisal of capital stock as aforesaid, as required by the preceding section of this act,

Penalty for failure to furnish reports.

Penalty added to tax.

Intentional failure for three years misdemeanor.

Punishment.

they shall be subject to a fine of fifty dollars, and it shall be the duty of the State Board of Assessment to add five per centum to the tax of said limited partnership, joint-stock association, or corporation for each and every year for which said report and appraisal were not furnished, which percentage shall be settled and collected with the said tax in the usual manner of settling and collecting such taxes. If the officers of any such limited partnership, joint-stock association, or corporation, or any of them, shall intentionally fail to comply with the thirty-sixth section of this act for three successive years, he or they shall be deemed guilty of a misdemeanor, and on conviction thereof shall be sentenced to pay a fine of five hundred dollars and undergo imprisonment not exceeding one year, or both, or either, at the discretion of the court.

SEC. 41. *Foreign building and loan associations.*

Foreign building and loan associations to list stock held by citizens.

Withdrawal value to be furnished.
Stock value as money investment.

Association failing to report shares barred from doing business.

Local officer or other person collecting from barred association guilty of misdemeanor.

Punishment.

Tax paid by association.

All foreign building and loan associations doing business in this State shall list for taxation with the State Board of Assessment, through its agent, its stock held by citizens of this State in the county, city, or town where the owners of said stock reside. In listing said stock for taxation, the withdrawal value as fixed by the by-laws of each company shall be furnished to the list-taker, and the stock shall be valued for taxation as other money investments of citizens of this State. Any association or officer of said association doing business in this State who shall fail or refuse to so list shares owned by citizens of this State for taxation shall be barred from doing business in this State; and any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed or refused to list for taxation the stock held by citizens of this State shall be guilty of a misdemeanor and subject to fine or imprisonment, or both, in the discretion of the court. All of said taxes shall be paid by the association listing said stock.

SEC. 42. *Telegraph companies.*

Definition of telegraph companies.

Time for filing statement.

Total capital stock.

Every joint-stock association, company, copartnership, or corporation, whether incorporated under the laws of this State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the State of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

First. The total capital stock of such association, company, copartnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Number of shares and par value.

Third. Its principal place of business.

Principal office.

Fourth. The market value of said shares of stock on the thirtieth day of April next preceding; and if such shares have no market value, then the actual value thereof.

Value of shares.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real estate within this State.

Location and assessed value in county.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Real estate outside of North Carolina.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Mortgages.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

Total length of lines.
Lines outside of State.
Length of lines in county, township and town in State.

SEC. 43. *Telephone companies.*

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other state, or of any foreign nation, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment of this State a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

Time for filing statement.

First. The total capital stock of such association, company, copartnership, or corporation invested in the operation of such telephone business.

Total capital stock.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Number of shares of stock and par value.

Third. Its principal place of business.

Principal office.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Value of shares.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State,

Property subject to local taxation.

and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real estate outside of State.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation, situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Mortgages.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amounts thereof.

Total length of lines.
Length of lines outside of State.
Length of lines in each township, county and town in State.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 44. *Express companies.*

Definition of express company.

Every joint-stock association, company, copartnership, or corporation, incorporated or acting under the laws of this State or any other state, or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money, packages, gold, silver plate, merchandise, freight, or other articles, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof (provided such joint-stock association, company, copartnership, or corporation is not a railroad company), shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such association, company, copartnership, or corporation making such statement, with reference to the thirtieth day of April next preceding, showing:

Time for filing statement.

Total capital.

First. The total capital stock or capital of said association, copartnership, or corporation.

Number of shares and par value.
Division of capital stock if no shares issued.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Principal office.

Third. Its principal place of business.

Market or actual value of shares.

Fourth. The market value of said shares of stock on the thirtieth day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, copartnership, or corporation, and subject to local taxation within the State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Property subject to local taxation.

Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, copartnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Real estate outside of State.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Mortgages.

Eighth. (a) Total length of the lines or routes over which such association, company, copartnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

Total length of lines or routes.

Length outside of State.
Length in counties and townships of this State.

Sec. 45. *Sleeping-car companies.*

Every joint-stock association, company, copartnership, or corporation incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in, or across this State, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping cars, dining cars, or chair cars, under any contract, express or implied, with any railroad company or the managers, lessees, agents, or receivers thereof, shall be deemed and held to be a sleeping-car company for the purposes of this act, and shall hereinafter be called "sleeping-car company"; and every such sleeping-car company doing business in this State shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirtieth day of April next preceding, showing:

Definition of sleeping-car companies.

Time for making report.

First. The total capital stock of such sleeping-car company, invested in its sleeping-car business.

Total capital stock.

Second. The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share.

Number of shares and par value.

Third. Under the laws of what state it is incorporated.

State of incorporation.
Principal office.

Fourth. Its principal place of business.

Fifth. The names and postoffice addresses of its president and secretary.

Name and address of president and secretary.

Actual value of shares.	Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the thirtieth day of April next preceding such report.
Property subject to local taxation.	Seventh. The real estate, structures, machinery, fixtures, and appliances owned by said sleeping-car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation.
Mortgages.	Eighth. All mortgages upon the whole or any part of its property, and the amounts thereof devoted to its sleeping-car business.
Total main line of road over which cars run. Total length outside of State. Length within State.	Ninth. (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroad over which said cars are run within the State of North Carolina: <i>Provided</i> , that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Board of Assessment in accordance with section fifty of this act, the clerk of the board shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the amount shall be credited to the State Treasurer, who shall thereupon send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the State Board of Assessment shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and postoffice address of the officer attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the clerk of the State Board of Assessment to the county commissioners a bill for the total amount of all taxes due to such county, and such sleeping-car company shall have
Proviso: mileage as of single tracks.	
Details if required.	
Notice of assessment.	
Time for filing objections.	
Amount credited to Treasurer.	
Bill for State taxes. Time for payment	
Certificate to counties.	
Bill for county tax.	

sixty days thereafter within which to pay said taxes: and upon failure of and refusal to do so, such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.

Time for payment.
Collection as delinquent.
Penalty and costs.

SEC. 46. *Refrigerator and freight-car companies.*

Every firm, person, or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: *Provided*, if it appear that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shippers or railroad companies may desire to send them, and the owner receive compensation from each road over which the cars run, the State Board of Assessment shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April thirtieth next preceding, and the tax shall be computed upon this assessment.

Refrigerator and freight-car companies.

Tax as provided for sleeping-car companies.
Proviso: assessment on cars run indiscriminately.

SEC. 47. *Street railway, waterworks, electric light and power, gas, ferry, bridge, and other public utility companies.*

Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain shall annually, between the first and twentieth of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the copartnership or corporation, showing:

Public utility companies.

Time for sending statement.

First. The total capital stock of such association, company, copartnership, or corporation.

Total capital stock.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Number of shares and par value.

Third. Its principal place of business.

Principal office.

Fourth. The market value of said shares of stock on the thirty-first day of March next preceding; and if such shares have no market value, then the actual value thereof.

Market or actual value of shares.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Property subject to local taxation.

Real estate outside of State.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situate outside of the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Mortgages.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Total length of lines.
Length outside of State.
Length in each county and township within State.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines within each of the counties and townships within the State of North Carolina.

SEC. 48. *State Board of Assessment may require additional information.*

Examination by State Board of Assessment.

Upon the filing of the statements required in the preceding sections the State Board of Assessment shall examine them and each of them; and if the commissioners shall deem the same insufficient, or in case they shall deem that other information is requisite, it shall require such officer to make such other and further statements as said commissioners may call for. In case of the failure or refusal of any association, company, copartnership, or corporation to make out and deliver to the State Board of Assessment any statement or statements required by this act, such association, company, copartnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars (\$100) for each additional day such report is delayed beyond the twentieth of May, to be sued for and recovered in any proper form of action in the name of the State of North Carolina on the relation of the State Board of Assessment, and such penalty, when collected, shall be paid into the general fund of the State.

Further information if required.
Forfeit for failure or refusal.

Recovery of forfeit.

Penalty to general fund.

SEC. 49. *State Board of Assessment shall examine statements.*

State Board of Assessment to value and assess property.

The State Board of Assessment shall thereupon value and assess the property of each association, company, copartnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom, and upon such other information as they may have or obtain. For that purpose they may require the agents or officers of said association, company, copartnership, or corporation to appear before them with such books, papers, and statements as they may require, or they may require additional statements to be made to them and may compel the attendance of witnesses in case they shall deem it necessary to enable them to ascertain the true cash value of such property.

Appearance of agents and production of books and papers.

Additional statements.
Attendance of witnesses.

SEC. 50. *Manner of assessment.*

Said State Board of Assessment shall first ascertain the true cash value of the entire property owned by the said association, company, copartnership, or corporation, from said statements or otherwise for that purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, copartnership, or corporation, in whatever manner the same is divided, in case no shares of capital stock have been issued: *Provided, however,* that in case the whole or any portion of the property of such association, company, copartnership, or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock, or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, copartnership, or corporation. Such State Board of Assessment shall, for the purpose of ascertaining the true cash value of property within the State of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, copartnerships, or corporations, which assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said State Board of Assessment shall next ascertain and assess the true cash value of the property of the associations, companies, copartnerships, or corporations within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, copartnerships, or corporations as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, copartnerships, or corporations, in the case of telegraph and telephone companies, within the State of North Carolina bears to the total length thereof, and in the case of express companies and sleeping-car companies the proportion shall be the proportion of the whole aggregate value, after such deduction, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, copartnerships, or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said association, companies, copartnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so

Manner of assessment.

Proviso: property under mortgage.

Local assessments.

Guide for assessment.

Entire value.

Deductions.

ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State and subject to local taxation in the counties as hereinbefore described, in sections forty-four, forty-five, forty-six, forty-seven, forty-eight and forty-nine of this act, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said association: *Provided*, the State Board of Assessment shall also assess the value for taxation of all structures, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall be assessed in like manner and by the same officials as though such property was owned by individuals in this State.

Proviso: State Board of Assessment to assess value of equipment.

Assessment of land and buildings.

SEC. 51. *Value per mile.*

Value per mile.

Said State Board of Assessment shall thereupon ascertain the value per mile of the property within the State by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, copartnership, or corporation within the State of North Carolina: *Provided*, the value per mile of telephone companies shall be determined on a wire mileage basis.

Proviso: basis of value of telephone companies.

SEC. 52. *Total value for each county.*

Determination of value for each county.

Said State Board of Assessment shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, copartnership, or corporation in each county in the State, through, across, and into or over which the lines of said association, company, copartnership, or corporation extends, multiply the value per mile, as above ascertained, by the number of miles in each such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said board certified to the chairman of the board of county commissioners, respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, copartnership, or corporation extend. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the State Treasurer.

Certificate to counties.

Taxes paid to Treasurer.

SEC. 53. *Companies failing to pay tax.*

Actions for recovery of tax.

In case any such association, company, copartnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition

to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the county commissioners of the different counties of this State, and the judgment in the said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorney's fees for the reduction of such action, which action may be prosecuted in any county into, through, over, or across which the lines or routes of any association, company, copartnership, or corporation shall extend, or in any county where such association, company, copartnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, copartnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Board of Assessment, or in case such association, company, copartnership, or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney-General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the State; and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto: *Provided*, that in any such action the amount of assessment fixed by said State Board of Assessment and apportioned to such county shall not be controverted.

Action by State on relation of county commissioners.

Judgment to include penalty and attorney's fees.

Venue.

Taxes sued for.

Option of Attorney-General.

Collections credited to counties.

Penalty to use of State.

County treasurer to report settlements.

Proviso: assessments not controverted.

SEC. 54. The State Board of Assessment herein established is constituted a board of appraisers and assessors for railroad, canal, steamboat, hydro-electric, street railway and all other companies exercising the right of eminent domain.

Board of appraisers and assessors.

SEC. 55. *Railroads.*

The president, secretary, superintendent, or other principal accounting officer within this State, of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not, shall, at such date as real estate is required to be assessed for taxation, return to the said board

Date for making returns of railroads.

Property to be returned.

Proviso: property to be listed in counties.

Lists filed with State Board of Assessment.

Certificates to be sent to State Board of Assessment.

Certificate of local tax rate.

Other information.

Municipal tax rate.

for assessment and taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within this State, viz.: The number of miles of such railroad lines in each county in this State, and the total number of miles in this State, including the roadbed, right of way and superstructures thereon, main and sidetracks, depot buildings and depot grounds, section and tool houses and the land upon which situated and necessary to their use, water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operation, whether situated on the charter right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Board of Assessment, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: *Provided, however,* that all machine and repair shops, general office buildings, storehouses, and contents, located outside of the right of way, and also real and personal property other than the property as returned above to the State Board of Assessment, shall be listed for purposes of taxation by the principal officers or agents of such companies with the list-takers of the county where the real and personal property may be situated in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Board of Assessment. It shall be the duty of the register of deeds, if requested so to do by the State Board of Assessment, to certify and send to the said board a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the board in accordance with section fifty-six, before the apportionment is made to the counties and municipalities. The registers of deeds shall also certify to the board the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their office as the said board shall require of them; and the mayor of each city or town shall cause to be sent to the said board the local rate of taxation for municipal purposes.

SEC. 56. *Railroads.*

Rolling stock.

Time for filing schedule.

The movable property belonging to a railroad company shall be denominated for the purpose of taxation "rolling stock." Every person, company, or corporation owning, constructing, or operating a railroad in this State shall, in the month of May, annually return a list or schedule to the State Board of Assessment which shall contain a correct detailed inventory of all the rolling stock

belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the State; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by section five thousand two hundred and ninety-one of the Revisal. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the board, and with reference to amounts and value on the first day of May of the year of which the return is made.

Capital stock and number of shares.

Amount paid up.

Value of shares.

Length of line in each county and in State.

Assessed value of tangible property.

Other information.

Schedule to conform to instructions and forms.

Amounts and values as of 1st of May.

SEC. 57. *Tangible and intangible property assessed separately.*

(a) At such dates as real estate is required to be assessed for taxation, the said Board of Assessment shall first determine the value of the tangible property of each division or branch of such railroad, of rolling stock and all the other physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

Assessment of tangible property.

Determination of value.

(b) They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property.

Assessment of franchise.

(c) The aggregate value of the physical or tangible property and the franchise, as thus determined, shall be the true value of the property for the purpose of an *ad valorem* taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof; and the State Board of Assessment shall certify, on or before the first day of September, to the chairman of the county commissioners and the mayor of each city or incorporated town the amount apportioned to his county, city or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the Commissioner of Revenue within thirty days after the first day of July of each

True value of property.

Apportionment to counties.

Certificate of apportionment.

Taxes paid to Commissioner of Revenue.

Action. year; and upon failure to pay the Commissioner of Revenue as aforesaid, he shall institute an action to enforce the same in the county of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The board of county commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts.

SEC. 58. *Railroads.*

Assessment of interstate railroads. When any railroad has part of its road in this State and part thereof in any other state, the said board shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Board of Assessment of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this State bears to the whole length of such main line of road, and determine the value in this State accordingly: *Provided*, the board shall, in valuing the fixed property in this State, give due consideration to the character of roadbed and fixed equipment, number of miles of double track, the amount of gross and net earnings per mile of road in this State, and any other factor which would give a greater or less value per mile of road in this State than the average value for the entire system. On or after the first Monday in July the said board shall give a hearing to all the companies interested, touching the valuation and assessment of their property. The said board may, if they see fit, require all argument and communications to be presented in writing.

Basis of apportionment.

Proviso: considerations governing valuation.

Hearing to companies.

Arguments and communications in writing.

SEC. 59. *Railroads.*

Railroad operated under lease. If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

Assessment of lessee.

SEC. 60. *Railroads.*

Powers of Board of Assessment in obtaining information. The State Board of Assessment shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver, or accounting officer, servant or agent of any railroad or steamboat

company having any portion of its property or roadway in this State, who shall refuse to attend before the said board when required to do so, or refuse to submit to the inspection of said board any books or papers of such railroad company in his possession, custody, or control, or shall refuse to answer such questions as may be put to him by said board, or order touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days, and shall be fined in any sum not exceeding five hundred dollars and costs; and any president, secretary, accounting officer, servant, or agent aforesaid, so refusing as aforesaid, shall be deemed guilty of contempt of such board, and may be confined, by order of said board, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

Refusal to produce evidence or to answer questions misdemeanor.

Punishment.

Officers punished as for contempt.

SEC. 61. *Board of Assessment to certify; when tax payable.*

The State Board of Assessment shall, upon completion of the assessment directed in the preceding sections, certify to the register of deeds of the county the total valuations as hereinbefore determined and apportioned by the board, and in case of corporate excess, to the county in which the corporation has its principal place of business, and the board of county commissioners shall assess against the same tax imposed for county, township, or other tax district purposes, the same as is levied on other property in such county, township, or special taxing districts: it shall be paid to the sheriff or tax collector of the county.

Certificates of assessment to counties.

Corporate excess.

Tax assessed by county commissioners.

Payment of tax.

SEC. 62. *Canal and steamboat companies.*

The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the board shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.

Assessment of canal and steamboat companies as of railroads.

Assessment if returns not made.

SEC. 63. *Private banks and bankers.*

Every bank (not incorporated), banker, broker, or stock jobber shall, at the time fixed by this chapter for listing personal property, make out and furnish the assessor a sworn statement showing (1) the amount of property on hand and in transit; (2) the amount of funds in the hands of other banks, bankers, or brokers, and subject to draft; (3) the amount of checks or other cash items, the amount thereof not being included in either of the preceding items; (4) the amount of bills receivable discounted,

Banks (not incorporated), bankers, brokers and stock jobbers to make returns. Statement to show: Amount of property. Funds subject to draft. Checks and other cash items. Bills receivable.

Bonds and stocks representing assets.

All other property except real estate.
Debits.
Deposits.
Accounts payable.
Tax exempt securities.

Items listed as moneys.

Items listed as similar property.

Deductions.

Remainder listed as credits.

Remainder listed as bonds or stocks.

or purchased, and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid; (5) the amount of bonds and stocks of every kind, State and county warrants, and other municipal securities and shares of capital stock, or joint-stock or other companies or corporations held as an investment, or any way representing assets; (6) all other property appertaining to said business, other than real estate, which real estate shall be listed and assessed as other real estate is listed and assessed under this act; (7) the amount of deposits made with them by other parties; (8) the amount of all accounts payable, other than current deposit accounts; (9) the amount of bonds and other securities exempt by law from taxation, specifying the amount and the kind of each, the same being included in the preceding fifth item. The aggregate amount of the first, second, and third items in said statement shall be listed as moneys. The amount of the sixth item shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item of said statement, and the amount of the remainder, if any, shall be listed as credit. The aggregate amount of the ninth item shall be deducted by the tax-lister from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

SEC. 64. *Stock-brokers and private bankers.*

Stock-brokers and private bankers to be licensed.

Definition of stock-broker.

Business authorized.

Definition of private banker.

Tax paid for privilege.

No person, bank, or corporation shall, without a license authorized by law, act as a stock-broker or private banker. Any person, bank, or corporation that deals in coin, foreign or domestic exchange, Government stock or other certificates of debt or shares in any corporation or chartered company, bank notes or other notes used as a currency, or to sell the same or any of them on commission or for other compensation, or who negotiates loans upon real estate securities, shall be deemed to be a stock-broker. A stock-broker shall have the right to buy for profit or to sell on commission the coin, exchange, stocks, certificates of debt, shares in chartered companies, bank notes and notes used as currency, as aforesaid, and may sell either privately or by auction, and also negotiate loans on real estate securities. Any person, bank, or corporation engaged in the business of receiving money on deposit or in lending or advancing money, or in negotiating loans on any class of securities, or in discounting, buying, or selling negotiable or other paper or credits, commonly known as stock-brokers, whether in an office for the purpose or elsewhere shall be deemed to be a private banker, and in the latter case the tax shall be paid for the additional privilege of private banking. Any person, bank, or corporation violating this section shall pay

a fine of not less than one hundred nor more than five thousand dollars for each offense. Fine for violation of section.

SEC. 65. *Taxpayer refusing to answer guilty of a misdemeanor; list-taker and chairman board of commissioners may examine witnesses.*

If any person liable to be charged with taxes shall willfully refuse to answer any questions respecting his property, or refuse to file, sign, and swear to his return, he shall be guilty of a misdemeanor, and on conviction liable to be punished by a fine not exceeding fifty dollars, or imprisonment not exceeding thirty days, or both; and it shall be the duty of the assessors or list-takers to have the offender prosecuted; and the list-taker shall complete the list from the best information he can obtain. Every list-taker and chairman of the board of county commissioners shall have power to send for persons and papers, and to examine witnesses and administer oaths.

Refusal to answer questions or to make returns misdemeanor.
Punishment.

Prosecution.
List-taker to complete list.

Powers of list-takers and county commissioners.

SEC. 66. *What property exempt.*

The following real estate and no other shall be exempt from taxation, State and local: Exemptions.

1. Real estate directly or indirectly owned by the United States or this State, however held, and real estate lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for public and school purposes, and all property used exclusively for educational purposes. Real estate owned by United States.
Real estate owned by counties, towns, townships or school districts.

2. Such property as may be set apart for graveyards or burial lots, except such as is held for the purpose of speculating in the sale thereof. Graveyards and burial lots, except held for speculation.

3. Buildings, with the land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building. The occasional leasing such buildings for schools, public lectures, or concerts, or the leasing of such parsonages shall not render them liable to taxation; also buildings and lands upon which is situate, lawfully owned and held by churches or religious bodies, and when the income from said property is used exclusively for religious, charitable, or benevolent purposes. Buildings and adjacent land owned by churches and used for worship or residence of minister.

4. Buildings, with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other corporate institutions of learning, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the Buildings and land when income is used only for religious, charitable or benevolent purposes.
Buildings and land devoted to educational purposes.

Residences of officers and instructors.

Real estate belonging to and exclusively occupied by Young Men's Christian Associations, or similar religious associations.

Buildings with the land they occupy belonging to American Legion.

Property of Indians not citizens.

Personal property exemptions.

Property owned by State, United States and political subdivisions.

Furniture of churches and ministers' residences.

Private libraries of ministers and teachers.

Furniture, books and instruments in buildings used for educational purposes.

Endowment and investment funds used exclusively for religious, charitable, educational or benevolent purposes.

Personal property, including endowment of institutions conducted purely and completely as charities.

convenient use of such buildings, respectively, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

5. Real estate belonging to and actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

6. Buildings, with the land they actually occupy, belonging to American Legion or post of American Legion or any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes, and also the proceeds and profits arising from rents, leases, etc., or rooms in said buildings, whether occupied for lodge and meeting purposes or not, when such rents, proceeds, and profits are used for charitable and benevolent purposes.

7. The property of Indians who are not citizens, except lands held by them by purchase.

The following personal property and no other shall be exempt from taxation, State and local:

1. Property directly or indirectly owned by the State, however held; by the United States, however held; and property lawfully owned and held by the counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes.

2. The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any church or religious body or such ministers' private libraries, and also the private libraries of the teachers in the public free schools of the State.

3. The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

4. The endowment and invested funds of such churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools and seminaries when the income or interest from said funds shall be used exclusively for religious, charitable, educational or benevolent purposes.

5. Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

6. The furniture and furnishings of buildings and other property belonging to any American Legion or post of American Legion or any benevolent or charitable association, and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

Furniture belonging to American Legion or any post.

7. Wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural instruments of mechanics and farmers, libraries and scientific instruments, and provisions, not exceeding the total value of three hundred dollars, and also growing crops.

Personal exemption up to \$300.00.

Growing crops.

SEC. 67. *Form of assessing and listing property.*

The State Board of Assessment shall prepare forms to be used in assessing and listing property for taxation by assessors and list-takers. It shall transmit said forms to the clerk of the board of commissioners of each county by the fifteenth day of April, and the clerk shall deliver to each board of list-takers and assessors the necessary number of forms for their respective use. The assessors' forms shall be furnished every fourth year, and the list-takers' forms annually.

State Board of Assessment to prepare forms.

Distribution and delivery of forms.

Time of furnishing forms.

SEC. 68. *List shall be completed by the third Monday in June; shall make a return of polls and property not listed.*

The list-taker and assessor shall, on or before the third Monday in June, return the tax list to the county assessor in the year one thousand nine hundred and twenty-three, and in other years to the register of deeds or to the auditor in counties where the tax lists are made out by such officer. He shall also return a list of taxable polls and property of the township not given in for taxation. The returns so made shall be open to the inspection of all persons interested, and the clerk shall give to any person desiring it a copy of so much thereof as relates to his property on paying a fee of ten cents.

Time for completion of lists.

Lists of polls and property not given in.

Returns open for inspection. Clerks to give copies.

Fee.

SEC. 69. *List-takers and assessors, to furnish list of exempt property.*

Each list-taker and assessor shall, when making the assessment roll for his district, enter on the blanks so furnished him, in regular order, the name of the owner, if known, and, from the best information he can obtain, a correct description of all real and personal property then exempt from taxation in his town or assessment district, together with a statement of its value, for what purpose used, and the rent, if any, obtained therefor. The list of such exempt property, when completed, on or before the

List-takers and assessors to enter exemptions.

Lists delivered to register of deeds.

Duplicate to State Board of Assessment.
Original filed.

first day of October shall be delivered by the list-taker and assessor to the register of deeds, who, on or before the first day of November next thereafter, shall make duplicates thereof and transmit such duplicates to the State Board of Assessment, and file the original in his office.

SEC. 70. *Equalization of values.*

Meeting for revision of tax lists.

Completion of list.

Commissioners to complete revision.

Hearings.

Power to summon and examine witnesses.

Correction of lists
Power to raise values.

Power to allow delinquent to file list.

Clerk's fee.

Valuation by commissioners.

Penalty.

The board of commissioners of each county, after notice in one newspaper, or by poster put up, shall meet on the second Monday in July and revise the tax list and valuations reported to them; and it shall be the duty of the register of deeds, without additional compensation, to complete the list by computing the tax payable by each person, affixing the same opposite his name. The board of commissioners shall sit for one day at least, and when necessary shall sit until the revision is complete, and shall hear all persons objecting to the valuation of their property. They shall have the power to summon and examine witnesses, and shall correct the list of the list-takers and assessors as may be right and just, so that the valuation of similar property throughout the county shall be as near uniform as possible. They shall have power, after notifying the owner or agent, to raise the valuation of such property as they shall deem unreasonably low. The said board of commissioners, on tendering the prescribed oath, may take the list of any person applying to list his taxables at any meeting of the commissioners held on or before the second Monday in July, upon his paying the clerk twenty-five cents for recording the same. The board of commissioners shall ascertain the valuation of his property by the examination of witnesses or otherwise, and insert it in the abstract, and without satisfactory excuse they shall add to the tax of the person so allowed to give in five per centum on the regular amount of his tax for that year.

SEC. 71. *The taxpayer may complain to the board of commissioners.*

Presentation of claim for improper value.
Claim presented in writing.

Hearing and presentation of evidence.

Direction for true account.

Correct account certified to State Board of Assessment.

Certificate to auditor.
Credit to sheriff.

If any person shall complain before the board of commissioners that his property, either real or personal, has been improperly valued, or that he is charged with an excessive tax, he may be required to present his claim in writing, and the board of commissioners shall hear any evidence adduced by him, and shall summon and examine any witness necessary for a just decision of the question, including the assessors or list-taker who made the valuation. If the board of commissioners shall find that he has cause for complaint, they shall direct the clerk to render a true account thereof, and the account thus rendered, certified by the clerk, shall be transmitted to the State Board of Assessment, and if the same is approved by them they shall certify it to the State Auditor, who shall credit the sheriff with the overcharge in his settlement for the year.

SEC. 72. *Commissioners may give certificate of relief granted.*

If the application for relief be made to the board of commissioners after the sheriff shall have settled the accounts with the State and county, the board of commissioners shall carefully examine the case, and, if in their opinion the applicant is entitled to relief, shall direct the clerk to record on the record book the cause of complaint, the amount which in the opinion of the board of commissioners should be refunded to the applicant. The clerk shall make out a copy of such record, certify the same, under the seal of the board of commissioners, and deliver it to the applicant, who shall pay the clerk a fee of twenty-five cents. Such copy shall be transmitted to the State Board of Assessment for their approval or disapproval. If the State Board of Assessment shall approve the same, they shall issue an order to that effect, and it shall be the duty of the Auditor of the State, upon receiving a certified copy thereof, to issue a warrant on the Treasurer of the State for the amount of the State tax specified. The Treasurer shall, on presentation of such warrant, pay to the holder of the same the amount to be refunded.

Application for relief.
Examination by county commissioners.
Record of allowance.
Certificate of relief.
Delivery.
Clerk's fee.
Copy transmitted to State Board of Assessment.
Approval by State Board.
Warrant on Treasurer.
Payment

SEC. 73. *Sheriff may recover overpayment by error.*

If a sheriff or tax collector shall, in consequence of an error in the abstract of taxes sent to the State Auditor, or otherwise, be charged with more than the true amount with which he should be chargeable, and pay the amount so charged in excess to the Treasurer of the State, the Auditor shall, upon the certificate of the board of commissioners setting forth the nature of such error, give his warrant upon the Treasurer of the State for the amount so paid in excess, and the Treasurer shall pay the same.

Procedure for recovery of overpayment by sheriff.
Warrant for payment.
Payment.

SEC. 74. *Commissioners to enter property escaping taxation in previous years.*

In all cases where the board of commissioners shall have omitted or in any future year shall omit to enter upon the duplicate of their county any land or town lots situated within their county subject to taxation, it shall be their duty, when they enter the same to duplicate the next succeeding year, to add to the taxes of the current year the simple taxes of each and every preceding year in which such land or town lots shall have so escaped taxation, with twenty-five per centum in addition thereto, so far back as the said lands have escaped taxation; and the State Board of Assessment shall have like power to list unlisted railroad property. When no assessment has been made for the years in which said property has so escaped taxation, the board of commissioners shall be authorized to value and assess the same for those years: *Provided*, this shall not apply beyond five years. In all cases where any personal property, choses in action, or any

Taxes for preceding years on property not listed.
Penalty.
Power of State Board to list property delinquent.
Proviso: limit. Omitted personal property listed.

Entered as of
previous years.

Penalty.

Examination of
witnesses and
papers.

Cities, towns and
municipal corpo-
rations.

Exercise of
powers.

Possession pre-
sumption of
ownership.

Adjustment and
compromise of
claims.

Chairman of com-
missioners to ex-
amine tax list.
Insertion of
property.
Penalty for fail-
ure to list.

Misdemeanor.

Failure to list
prima facie evi-
dence.
Presentation to
grand jury.

property except lands liable to taxation, shall have been omitted or shall be omitted in any future year from the tax list by the owner or person required by law to list the same, the board of commissioners shall enter the same on the duplicate of the next succeeding year, and shall add to the taxes of the current year the simple taxes of such preceding year, not exceeding five years, with twenty-five per centum added thereto, in which such personal property as aforesaid shall so have escaped taxation, and the said board of commissioners shall value and assess the personal property aforesaid for those years, and are empowered to examine witnesses, and to call for papers, to determine the value and to ascertain the persons liable for the tax upon said personal property. The provisions of this section shall extend and apply to all cities, towns, and like municipal corporations having the powers under their charter to tax the property aforesaid, and the powers and duties herein imposed upon the board of commissioners of the county shall be exercised and performed by the board of commissioners or the board of aldermen, as the case may be, of the city or town or other municipal corporation.

Whenever the board of commissioners shall find any person in possession of any personal property, money or choses in action, which shall not have been listed for taxation on the preceding first day of May, it shall be presumed that the person in possession thereof was the owner and in possession of same on the first day of each May for five preceding years, and they shall cause the same to be placed upon the list and assess the taxes and penalties thereon, as herein provided. The board of commissioners "or governing body of any municipal corporation" are hereby authorized and empowered to settle, adjust and compromise all claims for taxes arising under this section, or any other section authorizing them to place on the tax list any property omitted therefrom.

SEC. 75. *The board of commissioners shall insert omitted property.*

The chairman of the board of commissioners shall examine the tax list from each township for the previous year, and insert in said list the description and valuation of all property not given in, and shall charge all such persons with twenty-five per centum in addition to the tax with which they would otherwise be chargeable, unless satisfactory excuse therefor be rendered to the board of commissioners on or before the first Monday in October; and all persons who own property and willfully fail to list it within the time allowed before the list-takers or board of commissioners shall be guilty of a misdemeanor, and the failure to list shall be prima facie evidence that such failure was willful, and it shall be the duty of the board of commissioners to present to

the grand jury the names of all such persons. The list-taker and assessor shall report to the board of commissioners any change he may make to the tax list as to real estate, and the said board shall note such change in a book to be kept for that purpose. It shall be the duty of the commissioners of each county to employ a competent man whose duty it shall be to spend such time as the commissioners may deem necessary to make diligent search for property not listed for taxes, and to put such property on the tax books: *Provided*, the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived, said expense to be borne by the county: *Provided further*, that nothing in this section shall be construed as authorizing or empowering the county commissioners to appoint tax collectors: *Provided further*, that nothing contained in this section shall be construed to repeal or affect private or public laws affecting one or more counties.

List-takers and assessors to report changes.
Note of changes.

Search for unlisted property.

Proviso: limit of cost.

Proviso: appointment of tax collectors.

Proviso: private or public-local laws not repealed.

SEC. 76. *Register of deeds to make out tax duplicate.*

The board of county commissioners shall cause the register of deeds, auditor, tax clerk or other official performing such duties to make out two copies of the tax list for each township, as revised and settled by the tax-lister, according to a form to be furnished to them by the State Board of Assessment. Such form shall show in different columns the sum due by each taxpayer to the county, and also in separate columns the amount of school poll tax levied by the county commissioners, and the total amount of property school tax levied by the county commissioners. The register of deeds or auditor shall also fill out receipts and stubs for all taxes charged on the tax books so made out, the receipts to be written in full except date and signature of collecting officer. Receipt books for this purpose shall be furnished by the county, on order of the register of deeds or auditor: *Provided*, this shall not be required in counties using carbon receipt books and cash books combined, but such may be used in lieu thereof. One of said copies shall remain in the office of the clerk of the board of commissioners; the other shall be delivered to the sheriff or tax collector on or before the first Monday in October in each year, and he shall receipt for the same. The clerk shall endorse on the copies given the sheriff an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list. In such list the clerk shall note all appeals from the judgment of the board of commissioners which have been perfected by the giving of a bond. Said order shall be in the following or similar form:

Duplicate tax lists.

Form.

Details of form.

School tax.

Receipts and stubs.

Receipt books.

Proviso: carbon receipt books and tax books.

Copy remain in office.
Copy delivered to sheriff.
Time for delivery.
Order for collection.

Force and effect of judgment and execution.

Appeals noted.

Form of order. STATE OF NORTH CAROLINA,

OFFICE BOARD OF COMMISSIONERS,-----COUNTY.

To the Sheriff of -----County:

You are hereby commanded to collect the taxes herein mentioned according to the provisions and requirements of the existing law.

In witness whereof, I hereunto set my hand and seal -----
day of -----, 19-----

Clerk Board of Commissioners.

Payment for work The board of commissioners shall make an order for the payment of the register of deeds or auditor, as the case may be, of such a sum as may be deemed a proper compensation for the work of computing the taxes and making out the tax list and the necessary copies thereof, including the making of such abstract and returns as he may be required to furnish to the State Board of Assessment and Auditor; but the sum allowed for computing the taxes and making out the tax list shall not exceed five (5) cents for each name appearing on the tax list, to be paid by the county treasurer out of the county funds.

Limit of pay.

SEC. 77. Agents paying taxes shall have lien.

Lien of agent
for taxes paid.

When property is assessed to any person as agent for another or in a representative capacity, such person shall have a lien upon such property or any property of his principal in his possession until he is indemnified against the payment thereof, or, if he has paid the tax, until he is reimbursed for such payment.

SEC. 78. Register of deeds shall make report to the State Board of Assessment and Auditor.

Abstracts sent to
State Board and
Auditor.
Time for sending.

The clerk of the board of commissioners, auditor, tax clerk or other official performing such duties shall, on or before the first Monday in November after the lists are deposited with him by the board of commissioners, return to the State Board of Assessment and Auditor an abstract of the same, showing the number of acres of land and their value and the value of town lots and the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county tax payable on each subject, and the amount payable on the whole. At the same time the clerk, auditor, tax clerk or other official performing such duties shall return to the State Board of Assessment and Auditor an abstract of the list of the poll, county, and school taxes payable in his county, setting forth separately the tax levied on each poll and on each one hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes.

Details of ab-
stracts

Abstract of
school taxes.

Details.

SEC. 79. *Penalty for register of deeds failing to make report.*

If any register of deeds, auditor, tax clerk or other official performing such duties shall make a default of any of the duties prescribed in the preceding section, or shall fail to deliver to the State Auditor a copy of the sheriff's return of taxes received under Schedules B and C of "An act to raise revenue," and a copy of the settlement of the State tax account between the board of commissioners and the sheriff or tax collector made, sworn to, and subscribed, he shall forfeit and pay to the State one thousand dollars, to be recovered against him and the sureties of his bond in the Superior Court of Wake County, before the clerk thereof, on motion of the State solicitor; and it shall be the duty of the State Auditor to inform the solicitor of such default, and at the same time furnish him with a certified copy of the official bond of said register of deeds, auditor, tax clerk or other official performing such duties. The clerk of the Superior Court shall transmit to the State Auditor, on or before the second Monday in October in each year, a certified copy of the official bond of the register of deeds, auditor, tax clerk or other official performing such duties, and his sureties, under the same penalties for default as are prescribed in this act. The register of deeds shall transmit to the State Auditor annually a copy of the bond of the clerk of the Superior Court.

Penalty for default in sending abstracts.

Recovery on bond.

Auditor to inform solicitor.

Certified copy of bond of defaulting officer.

Clerk of Superior Court to certify copies of bonds to State Auditor.

Penalty.

Register of deeds to certify bond of clerk.

SEC. 80. *Property may be divided upon sale.*

In case, within the interval between the regular periods of the valuation of lands or real property, any piece of land or real property shall become divided in ownership, either by partition or sale of a portion thereof or otherwise, either of the part owners may at any time, upon five days notice to the other part owner, apply to the board of commissioners for an apportionment of valuation. The board of commissioners shall allow such amendment to the tax duplicate as they may think just, and the person who has in custody the tax duplicate shall amend the same according to the assessment of the board of commissioners, on the production of a certified copy of their proceedings ordering the change: *Provided*, that no amendment made after a tax has become due shall operate to affect the tax.

Apportionment of valuation on property divided.

Amendment to tax duplicates.

Proviso: amendments after tax due.

SEC. 81. *Taxes due the first Monday in October.*

Except as otherwise provided by an act of the present session of the General Assembly with respect to the penalties for delay in the settlement of taxes for the year one thousand nine hundred and twenty-two, the taxes shall be due the first Monday in October in each year. Unless the board of commissioners of any county shall deem it wise so to do, and shall by resolution duly passed at a regular or special called meeting of said board prescribe discounts and penalties for the payment or nonpayment of

Taxes due on first Monday in October.

No discounts nor penalties but by specific order.

Discounts and penalties, if allowed.

Proviso: limit of penalty.
Proviso: resolution providing for discounts and penalties not repealable as to taxes for year.

Note of date and amount of payment.

Receipt.

Failure to give receipt misdemeanor.

Punishment.

Settlement for previous years and bond given before delivery of tax books.

Reinforcement of bonds.

Receipts for State and county taxes.

Appointment of tax collector.

Tax collector to give bond.
Deputies to be sworn.

Oath to be filed.

Failure of deputy to pay over taxes misdemeanor.

taxes, then none shall be allowed or assessed. In the event a board of commissioners by resolution duly passed, as provided herein, provide for discounts and penalties, then such discounts and penalties shall be not in excess of the following schedule, to-wit: A discount of one-half of one per cent per month upon all taxes paid in the months of October and November and a penalty of one-half of one per cent per month for the months of February, March and April: *Provided*, the penalty shall not exceed one and one-half per cent: *Provided further*, that if the commissioners shall pass a resolution providing for discounts or penalties, then such resolution shall not be repealed as to the taxes for the year referred to in said resolution.

The sheriff or tax collector shall note on the tax duplicate against the names of the party, date of payment and the amount paid. He shall also give receipt to the party, stating the amount of the county taxes, and the date of payment; and for failure to give such receipt stating the county tax, he shall be guilty of misdemeanor, and on conviction shall be fined at the discretion of the court. The sheriff or tax collector shall not collect the taxes for any year until he shall have settled in full with State and county for taxes of the previous year (if he were sheriff or tax collector for the previous year) and give the bonds required by law; and if, upon examination, the commissioners are not satisfied with the solvency of the surety of said bonds, they may require more bonds to be given. The sheriff or tax collector shall produce receipts for the State and county taxes for the year previous (if he were sheriff or tax collector) before receiving the tax duplicate from the board of commissioners, and in the event the sheriff or collector fails to produce the aforesaid receipt or give the required bonds, the board of commissioners shall appoint a tax collector, who shall give a bond to faithfully collect and pay over taxes according to law. When the sheriff shall collect by his deputies, they shall, before the clerk of the board of commissioners or before a justice of the peace of the county, take and subscribe an oath to faithfully and honestly account for the same with the sheriff or other person authorized to receive same. Said oath shall be filed with the register of deeds of the county and kept in the office of the board of commissioners; and for failure of any deputy to pay over such taxes as he might collect he shall be guilty of a misdemeanor.

SEC. 82. *Sheriff shall attend to receive taxes.*

Months for attendance for receipt of taxes.
Attendance in townships.

The sheriff or his deputy or tax collector shall attend at the courthouse or his office in the county-town during the months of October and November for the purpose of receiving taxes. He shall also in like manner attend at least one day during the month of October at some one or more places in each township, of which

fifteen days notice shall be given by advertisement at three or more public places, and in a newspaper, if one is published in the county: *Provided*, that nothing in this section shall be construed to prevent the collecting officer from levying and selling after the first day of November, but he shall not sell before that day unless he has reason to believe the taxpayer is preparing to leave the county or State. The sheriff or tax collector shall be entitled to fifty cents for each actual levy or sale and fifteen cents for each advertisement, but in no case shall said sums be collected where no levy or sale or advertisement is made on real or personal property. No tax due from insolvents shall be credited to the sheriff in settlements with the State Auditor except such as shall be allowed by the board of commissioners, a list whereof containing the names and amounts, and subscribed by the sheriff, shall be returned by the sheriff to the board of commissioners, and the same shall be allowed only on his making oath that he has been at the dwelling-house or usual place of abode of each of the taxpayers and could not there or elsewhere in the county find any property wherewith to discharge his taxes or such part thereof as is returned unpaid, and that the persons named in this list were insolvent at the time when by law he ought to have endeavored to collect the taxes. Such list shall be recorded in the commissioners' docket and a copy thereof shall be returned to the State Auditor on or before the day of the settlement of the sheriff with the Treasurer.

Notice of attendance in townships

Proviso: levy and sale after November.

Sale not prior to November.

Fee for levy and sale and advertisement.

No fee but for service actually rendered.

Sheriff not credited with insolvent taxes but by allowance of county commissioners.

List of insolvents.

Oath to list.

List to be recorded.

Copy to be sent Auditor.

Sec. S3. *Sheriff to make report of all parties liable for Schedules B and C taxes to State Board of Assessment.*

The sheriff of each county, within ninety days after the ratification of this act, and every six months thereafter, and as often as he may be called upon, shall ascertain and furnish to the State Board of Assessment, upon blanks to be furnished by said Board of Assessment, a complete list of all subjects in his county liable for tax under Schedules B and C of the Revenue Act, which said list shall be duly verified upon the oath of said sheriff, and said State Board of Assessment shall deliver a copy of said return to the State Auditor. Any sheriff failing to make the report provided for in this section within thirty days of the time prescribed shall forfeit and pay to the State the sum of two hundred and fifty dollars, to be recovered on suit instituted by the State Board of Assessment in the Superior Court of Wake County.

Sheriff to furnish lists of taxables under Schedules B and C.

List to be verified.

Copy to State Auditor.

Forfeit on sheriff failing to report.

Suit for recovery.

Sec. S4. *Clerks of cities and towns shall furnish information.*

The clerk of each city and town shall annually make out and transmit to the State Board of Assessment, on blanks furnished by the said Board of Assessment, a statement showing the assessed valuation of all property within his town or city, and separately the amount of all taxes levied therein by said town or city, includ-

Statements to be sent by clerks of municipalities. Contents of statement.

Assessed valuation of property.

Taxes levied.

Purpose of levy.

Detailed statement of debt, including unpaid interest and purpose for which incurred.

ing school district, highway, street and sidewalk taxes for the current year, and the purpose for which the same were levied; also a complete and detailed statement of the bonded and other indebtedness of his town or city, and of the accrued interest, if any, remaining unpaid, and the purpose for which said indebtedness was incurred.

SEC. 85. City or county indebtedness shall be reported.

Report of municipal and county debt.

Each register of deeds, city or town clerk, whenever required by the State Board of Assessment, shall furnish a full and complete statement showing the bonded indebtedness and all other indebtedness of his respective county, city, or town, the purpose for which the same was incurred, and all accrued interest, if any, remaining unpaid.

SEC. 86. City clerk or assessor failing to carry out provisions of this act.

Penalty on failure by clerks of municipalities and assessors.

Penalty on clerks of court and register of deeds.

Every clerk of any town or city, and every assessor, who shall fail or neglect to perform any duty required of him by any of the provisions of this act, shall for every such neglect or failure forfeit not less than twenty nor more than fifty dollars, and every clerk of the court and every register of deeds who shall fail or neglect to perform any duty required of him by this act shall for every such failure forfeit not less than twenty-five nor more than one hundred dollars, and it shall be the duty of the State Board of Assessment to cause every such forfeiture to be collected.

State Board of Assessment to enforce collection.

SEC. 87. All taxes received shall be paid to the State Treasurer within ten days after the first of the following month.

Monthly reports of collections.

Payment to Treasurer.

Notice to State Board of Assessment.

Misdemeanor.

All city, county, or State officers authorized to collect or receive taxes or fees of any kind for the State shall make return of the same on the first of every month to the State Auditor, and within ten days thereafter pay the amount mentioned in said return to the State Treasurer; and further, it shall be the duty of the State Treasurer to immediately notify the State Board of Assessment of any failure upon the part of any official to account as aforesaid. Any officer violating this section shall be guilty of a misdemeanor.

SEC. 88. Highest rate to be charged.

Highest to be collected.

Branches taxed separately.

Should there be any doubt as to which license fee any corporation, firm, or individual should pay on account of the business partaking of the nature of more than one subject of taxation, such corporation, firm, or individual shall be charged the highest license which might be levied; but this discretion shall not be exercised by the sheriff when the businesses carried on are separate and distinct branches, but each shall then be taxed as required by law.

SEC. 89. *Definitions.*

The words and phrases following, whenever used in this act, shall be construed to include in their meaning the definitions set opposite the same in this section, whenever it shall be necessary to the proper construction of this act:

- | | |
|--|---|
| 1. Bank, banker, broker, stock jobber—whoever has money employed in the business of dealing in coin, notes or bills of exchange, or in any business of dealing or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds, warrants, or other writings obligatory, or stocks of any kind or description whatsoever, or receiving money on deposit. | Bank, banker, broker, stock jobber. |
| 2. Collector or collectors—county, township, and deputy collectors, including sheriffs. | Collector or collectors. |
| 3. List-takers and assessors have all authority conferred upon list-takers in this act. | List-takers and assessors. |
| 4. Credits—every claim or demand for money, labor, interest or valuable things, due or to become due, including money on deposit. | Credit. |
| 5. He—male, female, company, corporation, firm, society, singular or plural number. | He. |
| 6. Real property, real estate, land, tract, lot—not only the land itself, whether laid out in town or city lots or otherwise, with all things therein, but also all buildings, structures, and improvements, and other permanent fixtures of whatever kind thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this act. | Real property, real estate, land, tract, lot. |
| 7. Shares of stock, shares of capital stock—the shares in which the capital stock of every incorporated company or association may be divided. | Shares of stock, shares of capital stock. |
| 8. Tax, taxes—any taxes, special assessments or costs, interest, or penalty imposed upon property. | Tax, taxes. |

SEC. 90. *Mistakes in assessments.*

If on the assessment roll there is an error in the name of the person assessed, or any taxable property shall not be entered thereon, the name may be changed or the property entered on the list by the assessors after the roll has been returned to the clerk of the board of commissioners, or such error may be corrected or the omission supplied by the board of commissioners upon satisfactory evidence of such error or omission, at a regular meeting of the board, and the board, upon reasonable notice, may make an order requiring the person affected to show cause, at a day to be therein appointed, why the error shall not be corrected or omission supplied, and, upon reasonable notice, his name and the property be entered on the tax list.

Correction of name and property entered on lists.

Order to appear and show cause.

SEC. 91. *Taxes on railroads shall be a lien on property of the same.*

Perpetual liens on railroad property.

The taxes upon any and all railroads in this State, including roadbed, right of way, depots, sidetracks, ties and rails, now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon, commencing from the first day of May in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State; and the above described property or any part thereof may be taken and held for payment of all taxes assessed against said railroad company in the several counties of this State.

Property taken and held for payment of tax.

SEC. 92. *Removing or concealing personal property a misdemeanor.*

Removal or concealment of personal property or failure to list misdemeanor.

If any person whose duty it is to list personal property for taxation shall remove or conceal same, or cause same to be removed or concealed, for the purpose of avoiding taxation, or shall fail to list same for taxation, he shall be guilty of a misdemeanor.

SEC. 93. *Sheriff to keep the records of settlement of taxes.*

Sheriff to keep record of collections.
Book provided by State Auditor.

Day for settlement.

Verification of return.

Record of return.
Abstract to State Auditor.

Registration of return.

Copy posted.

Every sheriff shall keep a record of the taxes collected by him from the clerk of the court, register of deeds, and under Schedule B of the Revenue Act. A suitable book for the purpose shall be provided by the State Auditor for recording all forfeitures, arrears from insolvents, double taxes, and taxes on unlisted subjects; and on the first Monday in December in each year the sheriff shall deliver, on oath, to the board of commissioners a statement setting forth all sums received to that date not previously accounted for, the date of such receipts, the person from whom received, the amount received from each person, the subject on which received, and the aggregate amounts, accompanied by an affidavit taken and subscribed before the clerk of the commissioners and attested by him that the statement is correct, and that no receipts have been omitted; and the register of deeds shall record the same in a book to be kept for that purpose, and shall before the second Monday in December send an abstract of such statement, with the affidavit, to the State Auditor, on a blank to be furnished by the State Auditor, register the same in a book kept in his office for that purpose, and keep a copy of the same in a conspicuous place in the courthouse until the first day of January next ensuing.

SEC. 94. *Sheriff to settle State taxes third Monday in January; commissioners personally liable for failure to make report.*

Settlement and payment.

The sheriff or other accounting officer shall, on or before the second Monday in January in each year, settle his State tax account with the commissioners of his county, and pay the amount for which said sheriff or collector is liable to the Treasurer of the

State, in such manner or at such place as he shall direct, on or before the third Monday of said month: *Provided*, the State Treasurer may extend the time for the payment of State taxes or any part thereof until the first Monday in May. The commissioners shall forthwith report to the State Auditor the amount due from such accounting officer, setting forth therein the net amount due to each fund; and the Treasurer, upon a statement from the State Auditor, shall open an account against such officer and debit him accordingly. Upon the failure of the board of county commissioners to make this report to the State Auditor on or before the third Monday of January of each year, or if a report has been filed which is not correct, and the commissioners fail to file an amended and corrected report within thirty days after being notified so to do by the State Auditor, the commissioners of such county shall each personally be liable to a penalty of one hundred dollars, and it shall be the duty of the State Auditor forthwith to institute an action in the county of Wake to enforce the same. The sheriff or tax collector, in making his settlement as aforesaid, shall file with the commissioners a duplicate of the list required in this act. In such settlement the sheriff or other officer shall be charged with the amount of public tax as the same appears by the abstract of the taxables transmitted to the State Auditor; also with all double tax and taxes on unlisted property by him received, and with other tax which he may have collected or for which he is chargeable. The State Auditor shall give to each sheriff or tax collector a certified statement embracing the subjects of taxation contained in both lists, and the amount of tax on each subject, which the sheriff or tax collector shall deposit with the clerk of the commissioners of his county for public inspection; that the sheriffs and tax collectors shall receive five per cent on all taxes collected by them for State, county, township, school district, or other purposes whatsoever up to the sum of fifty thousand dollars, and upon all such sums so collected by him in excess thereof he shall receive two and one-half per cent commission, and that the sheriffs or tax collectors shall receive for their own use, in addition to other fees or salary received by them, a commission of five per cent on all privilege and license taxes collected under Schedule B of the Revenue Act, and any provision in any local act in conflict with this provision is hereby repealed; that all laws and clauses of laws, whether general or special, in conflict herewith are hereby repealed: *Provided further*, that this section shall not apply so as to affect the compensation of the sheriff or tax collector of Buncombe County as fixed by private statute: *Provided further*, that nothing herein contained shall be construed to repeal any local or general act regulating salary or fees of county officers, except in so far as such local or general acts are in conflict with the provision that sheriffs shall

Proviso: extension of time on State taxes.

Report to State Auditor.

Treasurer to open account.

Personal liability of county commissioners for failure to file report.

Action for recovery.

Sheriff to file duplicate in making settlement.

Amounts charged against sheriff.

Certified statement from State Auditor to be deposited.

Fees for collecting taxes.

Fees to collecting officers in addition to other fees.

Conflicting provisions repealed. General repeal.

Proviso: compensation in Buncombe County.

Proviso: limit of effect of repeal on special acts.

receive for their own use a commission of five per cent on all privilege and license taxes collected under Schedule B of the Revenue Act, and in all settlements hereafter made by board of county commissioners with sheriffs for collection of taxes under the provisions of this section it shall be deemed and held that all such local or general acts regulating salary or fees of county officers are now in full force and effect except in so far as such acts are amended by the provision of this section that sheriffs shall have a commission of five per cent on all privilege and license taxes collected under Schedule B of the Revenue Act.

SEC. 95. *Deductions to be made in settlement.*

Deductions.

The State Auditor, in making the settlement of the amount due from the sheriff or tax collector aforesaid, shall deduct from the list returned :

Insolvent taxes.

1. Taxes on personal property certified by the clerk of the commissioners of the county, by order of the commissioners, to be insolvent and uncollectible.

Overpayments in former settlements.

2. All overpayments made in former settlements by reason of any error in the clerk's abstracts of taxables.

Commission.

3. The commission allowed by law.

SEC. 96. *Sheriff or tax collector to be paid per diem for settlement.*

Per diem allowed sheriff.

For his settlement with the State Treasurer the sheriff or tax collector shall be allowed by said board of commissioners, and deducted from the amount due the State, three dollars for each day he may be actually necessarily engaged therein with the commissioners at the county-seat.

Auditor to report accounts of sheriff.

SEC. 97. In every case of failure by the sheriff or other accounting officer to settle his account within sixty days from the time prescribed by section one hundred and one of this act for such settlement, and to take the oath required in his settlement and pay the amount due to the Treasurer, the State Auditor shall forthwith report to the Treasurer the account of such sheriff or officer, as shown by the abstract of listed and unlisted taxables furnished by the register of deeds or auditor for such county, deducting therefrom for commissions, but adding thereto one thousand dollars and ten per centum of the amount of taxes with which said sheriff is charged for the amount of taxes supposed not to appear in the list transmitted by the register of deeds or auditor, and furnish him a copy of the official bond of the said officer, and his sureties; and if the whole amount be not paid, the Treasurer, on motion of the solicitor in the Superior Court of Wake County, before the clerk thereof, within thirty days after default shall have occurred, shall recover judgment against him and his sureties, without other notice than is given by the delin-

Penalty added.

Copy of official bond.

Recovery of judgment.

quency of the officer; and to the end that obligations and names may be known, the clerk of the Superior Court shall, on or before the second Monday in each year, transmit to the State Auditor a copy, certified under the seal of the court, of the bond of the sheriff and his deputies, upon pain for his default of forfeiting to the State one thousand dollars, which the State Auditor shall and is hereby specially charged to collect in like manner and at such time as is provided in this section.

Clerk of Superior Court to send copy of sheriff's bond.

Penalty for default.

Auditor specially charged to collect.

SEC. 98. The sheriff or tax collector shall pay the county taxes to the county treasurer or other lawful officer. He shall at no time retain over three thousand dollars, for a longer time than ten days, under a penalty of two per centum per month to the county upon all sums so unlawfully retained, and shall, on oath, render a statement to the board of commissioners at their monthly meeting of the amount in his hands. On or before the first Monday of May in each year the sheriff shall account to the county treasurer or other lawful officer for all taxes due the county for the fiscal year.

Payment of tax to county treasurer.

Penalty for retention of money. Verified monthly statements.

Final settlement.

SEC. 99. The Treasurer of the State, with the advice and approval of the Attorney-General, is hereby authorized, when in the judgment of these officers it may be best to secure the interest of the State and will not lose any lien held by the State, to grant indulgence to defendants in the execution and relinquish penalties upon payment of amount of dues owing to the State; and likewise to bid for in behalf of the State and purchase property of said defendant when necessary to secure the payment of the dues.

Indulgence to debtors.

Relinquishment of penalties.

Purchase of property by State.

SEC. 100. The sheriff or tax collector shall be charged with the sums appearing by the tax list as due for the county taxes, and shall be allowed to deduct therefrom, in like manner as is prescribed in this act in regard to his settlement of the State taxes, all insolvents and uncollectible poll taxes, and also the amount of county tax on the lands bid off by the county, and costs and fees, which shall be, for making a deed, fifty cents; for registering, twenty-five cents; and such other necessary sums as were actually paid by the sheriff: *Provided*, a majority of any board of county commissioners may extend the time for collecting and settlement of county taxes in the respective counties to such time as they may deem expedient, not to extend beyond the first of May in the year following in which taxes were levied: *Provided further*, that any sheriff, tax collector, or county treasurer who shall use any part of the county or State taxes otherwise than as directed by law shall forfeit double the amount of his commission on county and State taxes for the year in which he so misused said taxes. No mortgage or lien on any property shall be superior to the taxes on said property, whether said mortgage or lien was given prior or subsequent to the levy of the taxes.

Charges to sheriff of county taxes.

Deductions.

Costs and fees.

Necessary expenses. Proviso: extension of time for collection and settlement.

Limit of extension.

Proviso: forfeit for use of money.

Priority of lien for taxes.

Committee of settlement.

SEC. 101. The board of county commissioners, at their last regular or other subsequent meeting in each year, shall appoint one or more of their number, not to exceed three, to be present at the accounting and settlement between the sheriff and county treasurer provided for in the preceding section, and also to audit and settle accounts of the county treasurer, and all other county officers authorized to receive or disburse county funds. The accounts so audited shall be reported to the board of county commissioners, and when approved by them shall be filed with the clerk and recorded on his books, and shall be prima facie evidence of their correctness and impeachable only for fraud or special error: *Provided*, the compensation allowed the committee for their services shall not exceed three dollars (\$3.00) per day each for the time actually spent in said settlement, and there shall be no allowance for extra clerical aid.

Account when approved to be filed and recorded.

Prima facie correct.

Proviso: pay of committee.

Penalty on sheriff for failure to account or settle.

SEC. 102. In case the sheriff of a county shall fail, neglect, or refuse to account with the county treasurer and auditing committee as above required, or to pay what may rightfully be found due on such accounts, he shall forfeit and pay to the State for the use of the county a penalty of two thousand and five hundred dollars. It shall be the duty of the county treasurer (and if he neglect or refuse to perform it, it shall be the duty of the chairman of the board of commissioners) to cause an action to be brought in the Superior Court of the county on the bond of the sheriff, against him and his sureties, to recover the amount owing by him and the penalties aforesaid. If the sheriff shall fraudulently and corruptly fail to account as aforesaid, he shall be criminally liable thereupon in like manner and with the same penalties imposed for such criminal defalcation in section ninety-seven of this act.

Action on bond.

Criminal liability for fraudulent failure.

Annual settlement of accounts of county officers.

SEC. 103. In each year the county treasurer shall give five days notice to all the county officers (except the sheriff) authorized to receive or disburse the county funds to appear at the courthouse, on a certain day in January, before him and the committee appointed by the board of commissioners, and present an account of all sums received or disbursed for the county, with their vouchers, and any officer failing to attend and account shall be deemed guilty of a misdemeanor. The accounts, when audited, shall be reported to the board of commissioners at their next meeting, and if approved shall be filed with the clerk and recorded in their proceedings, together with their approval, and shall be deemed prima facie correct.

Failure to attend and account a misdemeanor. Accounts when approved to be filed and recorded.

Duties imposed on sheriff to devolve on tax collector.

Duty, emoluments and penalties on tax collector.

SEC. 104. Whenever in this act a duty is imposed upon the sheriff of a county of which a tax collector has been or may be appointed, it shall be incumbent upon the tax collector to perform said office instead of the sheriff; and such tax collector shall collect all the taxes, have all the emoluments, and be subject to

all the penalties as provided in case of sheriffs in this act; and it shall be the duty of all persons having tax moneys in hand to account for and settle with said tax collector.

SEC. 105. If any sheriff shall die during the time appointed for collecting taxes, his sureties may collect them, and for that purpose shall have all power and means for collecting the same from the collectors and taxpayers as the sheriff would have had, and shall be subject to all the remedies for collecting and settling of the taxes, on their bond or otherwise, as might have been had against the sheriff if he had lived.

SEC. 106. The sheriff (and in case of his death the sureties) shall have one year, and no longer, from the day prescribed for his settlement and payment of the State taxes to finish the collection of all taxes, but the extension of time for collection shall not extend the time of his settlement of the taxes.

SEC. 107. The Secretary of State shall have printed five thousand copies of this act and the Revenue Act of this session, and distribute the said act among the officers whose duty it is to execute or carry into effect any portion thereof.

SEC. 108. The Secretary of State shall in like manner have printed ten copies of said act for each member of the General Assembly and forward the same to him.

SEC. 109. Upon failure to pay the State Treasurer, upon demand, any tax which by law has become payable, and which is made payable direct to the State Treasurer, it shall be the duty of the State Treasurer to enforce payment of the same, and the penalty fixed by section one hundred and seventeen of this act, and to this end he shall have all the rights of levy and sale of any property owned by any such person, firm, or corporation as is given in section ninety-six of the Revenue Act to the sheriffs in the collection of Schedule B taxes, and upon application by the State Treasurer it shall be the duty of the sheriff in any county to levy upon and sell such property to satisfy the tax due, together with any costs and penalties. The State Treasurer may also institute an action to enforce the same in the county of Wake or in the county in which the property is located.

SEC. 110. Any person, firm, or corporation who is liable for any license or privilege tax under Schedules B and C, and who practice their or its profession or trade without paying said license or privilege tax, shall be subject to a penalty of two hundred and fifty dollars, the same to be recovered by the State Board of Assessment or State Treasurer in an action to enforce same in the Superior Court of Wake County or in the county of the defendant. Every person engaged in an itinerant business that is made taxable under the Revenue Act shall have with him when so engaged in such business either the original license required to be obtained for engaging in each business, or a duplicate

Payment of tax moneys.

Collection by sureties on death of sheriff. Powers.

Remedies.

Time for completion of collection.

Time of settlement.

Acts to be printed.

Distribution.

Copies to members of General Assembly.

State Treasurer to enforce payment of taxes directly payable.

Rights of levy and sale.

Sheriffs to levy and sell.

Actions for recovery.

Penalty for doing business without license.

Recovery.

Itinerant to carry license or duplicate.

thereof, and shall exhibit the same upon demand of any sheriff, deputy, constable, or other officer.

Repealing clause.
Proviso: effect
of repeal.

SEC. 111. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed: *Provided*, that such repeal shall not in any manner affect any rights heretofore acquired, or the collection of any taxes heretofore levied or assessed, or the validity of any sale heretofore made, or any rights heretofore acquired in the law of this State.

SEC. 112. *Sales of real estate may be made on the first Monday in any month.*

Sales days.

That section two thousand eight hundred and eighty-eight of the Revisal of nineteen hundred and five, providing that sales of real estate for taxes shall be made on the first Monday in May of each year, be and the same is hereby amended by inserting after the word "year" in the fifth line of said section the words "or may sell upon the first Monday of any subsequent month, after giving notice as required by section two thousand eight hundred and eighty-eight, Revisal of nineteen hundred and five."

SEC. 113. *Actual sale of real estate conclusive evidence.*

Actual sale of
real estate con-
clusive.

That where actual sales of real estate are made for taxes under the general laws of the State the taxpayer whose real estate has been sold for taxes shall be precluded thereafter from attacking such sale on the ground that the tax could have been procured from personal property.

QUADRENNIAL ASSESSMENT

Appointment of
county super-
visor.

SEC. 114. That on the first Monday in April, nineteen hundred and twenty-three, and quadrennially thereafter, the board of commissioners of each county shall meet and appoint a resident freeholder as county supervisor; in those counties which have an auditor, tax clerk, or other similar official, such auditor, tax clerk or other similar official may be the supervisor. In those counties where by special act the chairman of the board of county commissioners is created an all-time chairman, such all-time chairman may be named as county supervisor. The county supervisor shall have general supervision of the assessment of all real property for taxation in his respective county. He shall appoint an assistant for each township. In townships in which there are located cities and towns and in townships having an unusually large proportion of the property in the county, or for any other reason, more than one assistant supervisor may be appointed.

County officers
to act.

All-time chair-
man of commis-
sioners.

Supervision of
assessment of
real property.
Assistants.

Townships enti-
tled to more than
one assistant.

Meeting for con-
sideration of
methods.

SEC. 115. The county supervisor and assistants shall meet in the courthouse within ten days after their appointment and qualification, upon call of the county supervisor, for general consideration of methods of securing a complete list of all real and

personal property and of valuing the same in an equal manner in the several townships. They shall begin the work of listing and assessing the real and personal property not later than the first day of May in each year, and shall complete the same as early as practicable, and not later than the first day of July.

Beginning of listing and assessment.
Completion of work.

SEC. 116. Such assistant supervisor appointed under the authority of this act shall personally visit and inspect all of the real and personal property which he is to assess; shall make diligent inquiry as to its value; shall value the same at its true value in money as defined in this act, and make a detailed statement of each and every piece and kind of real property, together with as near as possible the true value in money, and return the same to the county supervisor.

Personal inspection of property.
Diligent inquiry.
Valuation at true value.
Detailed report.

SEC. 117. Before entering upon the discharge of their respective duties, the county supervisor and the assistant supervisors shall take and subscribe an oath substantially as follows:

Valuation.
Return.

"I, _____, supervisor (or assistant supervisor) for _____ county and _____ township therein, do solemnly swear (or affirm) that I will discharge the duties devolving upon me as county supervisor (or assistant supervisor) according to the laws in force governing such office, so help me, God." Upon making his complete returns of assessments as herein provided for, the assistant supervisor shall annex thereto the following affidavit: "I, _____, the assistant supervisor for _____ township of _____ county, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be assessed in said township, and that I have assessed each tract or parcel of land at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned."

Supervisor and assistants to be sworn.

Form of oath.

Affidavit to returns.

SEC. 118. All real and personal property shall be valued by the assistant supervisors under the supervision of the county supervisor as herein provided. In determining the value of real property the assistant supervisor and county supervisor shall consider as to each piece or parcel its advantage as to location, quality of soil, quantity of standing timber, water privileges, water power, mines, minerals, quarries and other valuable deposits known to be available therein, and their value, its fertility and adaptability to agricultural or commercial uses; shall take into consideration the past income derived therefrom and its probable future income, and shall also take into consideration its present assessed value. The above enumeration shall not preclude taking into consideration other facts which may affect the value. In order to arrive at the true value in money of each and every parcel of land the county supervisor and assistant supervisors may examine the owner and other persons under oath.

Valuation.

Considerations in determining value.

Other considerations.
Examination under oath.

Review by county supervisor and assistants.	SEC. 119. As soon as practicable after each of the assistant supervisors have completed his work and assessment and made return, as by this act required, the county supervisor shall convene all of the assistant supervisors, and they shall then jointly review the valuation and assessments, to the end that it may be ascertained whether the various assistant supervisors have adopted the same means and methods of valuing land in the various townships, correcting any errors which may have been committed and equalizing the valuations in the different townships.
Ascertainment of methods.	
Corrections.	
Equalization.	
Lists prepared.	SEC. 120. The county supervisor shall, from the report of the various assistant supervisors, prepare a complete roll or list for each of the several townships in each of the several counties, showing the names, which shall be entered alphabetically as nearly as possible, of the various owners of lands (owned by the various owners) and the valuation placed thereupon, which said roll shall be filed as a permanent roll for the quadrennial period, either with the board of county commissioners or with the auditor, tax clerk or other similar officer.
Tax roll.	
Additions to roll.	SEC. 121. The county auditor, tax clerk, or other similar officer of the board of commissioners in counties in which there are no such officers, shall add to said roll from time to time such real property as may have been omitted therefrom.
Board of Equalization and Review.	SEC. 122. The board of county commissioners shall constitute the Board of Equalization and Review. As soon as possible after the making up of the roll as herein provided for, said board of commissioners shall meet, first giving ten days notice by publication for the purpose of equalizing the valuations so that each tract or parcel of land shall be entered on the tax list at its true value in money. To this end, they shall adopt the means and methods heretofore pointed out in this act in section eighteen hereof. In counties in which there is an auditor, tax clerk or other similar official, such official shall be the clerk of the equalization board. In counties having no such official, the clerk of the board of commissioners shall be the clerk of the equalization board.
Notice of meeting for equalization.	
Means and methods prescribed.	
Clerk of Equalization Board.	
Changes noted on permanent roll.	SEC. 123. Any change which may be made in the valuation of any tract or lot of land shall be noted upon the permanent roll.
Repealing clause.	SEC. 124. All laws in conflict with this act are hereby repealed in so far as they are in conflict with the provisions of this act, except such private, local and public-local acts ratified either prior to or after the ratification of this act as deal with discounts and penalties as to the payment of taxes. If the board of commissioners of any county shall, on the first Monday in April, nineteen hundred and twenty-three, determine by resolution duly entered upon the minutes that the taxable property of the county is assessed at its true value in money, as by this act defined, and
Exceptions.	
Adoption of present valuation.	

that a reassessment thereof is unnecessary, and shall further determine that the lands shall be entered upon the tax books for the next quadrennial period at their present assessed value, then and in such event it shall be unnecessary to comply with the provisions of this act as to the assessment for real property in such county for the next quadrennial period.

Rule for assessment discharged.

SEC. 125. If any section of this act shall be declared unconstitutional for any reason, by any court of competent jurisdiction, the remainder of the act shall not be affected thereby.

Constitutionality of act.

SEC. 126. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 13

AN ACT TO VALIDATE THE NOTARIAL ACTS OF F. W. HARGETT, JR., NOTARY PUBLIC OF ONSLOW COUNTY, FROM MAY 1, 1921, UNTIL FEBRUARY 8, 1922.

The General Assembly of North Carolina do enact:

SECTION 1. That all notarial acts of F. W. Hargett, Jr., notary public of Onslow County, from the first day of May, one thousand nine hundred and twenty-one, until the eighth day of February, one thousand nine hundred and twenty-two, inclusive, be and the same are hereby validated: *Provided*, the provisions of this act shall not apply to pending litigation, or interfere with vested rights.

Acts validated.

Proviso: pending litigation and vested rights.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 31st day of January, A. D. 1923.

CHAPTER 14

AN ACT TO AMEND CHAPTER 99, PUBLIC LAWS OF 1921, RELATIVE TO THE PROBATE OF WILLS IN CERTAIN CASES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-nine of the Public Laws of one thousand nine hundred and twenty-one be and the same is hereby amended by inserting in the fifth line of section one, immediately following the word "thereto," in said fifth line, the words, "or a devisee or legatee therein, or if said clerk shall have any pecuniary interest in the property disposed of by said will."

Probate when clerk of court is beneficially interested.

County in which
recorded.

SEC. 2. That said section one of said chapter ninety-nine of the Public Laws of one thousand nine hundred and twenty-one be and the same is further amended by inserting in line fifteen thereof, and immediately following the word "thereto" in said line fifteen, the following words: "or a devisee or legatee therein, or who had a pecuniary interest in the property disposed of by said will."

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 31st day of January, A. D. 1923.

CHAPTER 15

AN ACT TO PROVIDE FOR TWELVE MONTHS SERVICE OF GRAND JURIES IN GATES AND CAMDEN COUNTIES.

The General Assembly of North Carolina do enact:

Drawing and
service of grand
jury.

SECTION 1. That at the spring term of the criminal court held for the county of Gates, and for the county of Camden, grand jury shall be drawn, the presiding judge shall charge them as provided by law, and they shall serve for twelve (12) months: *Provided*, that at any time the judge of the Superior Court presiding over the criminal courts of Gates County or Camden County may call said jury to assemble and may deliver unto said grand jury an additional charge: *Provided further*, that the judge of the Superior Court presiding over the criminal courts of Gates and of Camden counties may at any time discharge said grand jury from further service, and may cause a new grand jury to be drawn, which shall serve during the remainder of the said twelve (12) months.

Proviso: judge
may assemble
grand jury.
Additional
charge.
Proviso: judge
may discharge
grand jury.

New grand jury.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 3d day of February, A. D. 1923.

CHAPTER 16

AN ACT TO VALIDATE CERTAIN PROBATES AND ACKNOWLEDGMENTS OF C. M. ANDREWS, A NOTARY PUBLIC.

The General Assembly of North Carolina do enact:

SECTION 1. That all acknowledgments of instruments of writing certifying in due form under the name and notarial seal of C. M. Andrews, a notary public, and bearing date between August twenty-fourth, one thousand nine hundred and twenty-two, and

Acknowledg-
ments valid and
binding.

January third, one thousand nine hundred and twenty-three, that he has taken the acknowledgment of parties thereto, are hereby validated, and the same shall be as valid and binding as if the said C. M. Andrews had between August twenty-fourth, one thousand nine hundred and twenty-two, and January third, one thousand nine hundred and twenty-three, been a duly appointed and qualified notary public.

SEC. 2. That the order for registration by the clerk of the Superior Court and the registration thereof of all deeds of conveyance and other instruments upon the certificate of C. M. Andrews, notary public, certifying in due form, under his name and notarial seal, and bearing date between August twenty-fourth, one thousand nine hundred and twenty-two, and January third, one thousand nine hundred and twenty-three, that he had taken the acknowledgments of the parties to such instruments, together with the privy examination of married women thereto, are hereby, together with such proof and acknowledgments, privy examinations of married women by, and certificate of C. M. Andrews, notary public, validated, and the same shall be as valid and binding as if such order for registration by the clerk and registration thereof upon the certificates of the proof or acknowledgments, together with the privy examination of married women, had been taken by a duly appointed and qualified notary public.

SEC. 3. This act shall not apply to pending litigation.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of February, A. D. 1923.

CHAPTER 17

AN ACT TO VALIDATE THE ACTS OF CERTAIN NOTARIES PUBLIC.

The General Assembly of North Carolina do enact:

SECTION 1. That no acknowledgment or proof of execution, including privy examination of married women, of any mortgage or deed of trust executed to secure the payment of any indebtedness to any banking corporation, taken prior to the first day of January, one thousand nine hundred and twenty-three (1923), shall be held invalid by reason of the fact that the officer taking such acknowledgment, proof, or privy examination was a stockholder or director in such banking corporation: *Provided*, that this act shall not affect pending litigation.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of February, A. D. 1923.

Orders for registration and registrations valid and binding; pending litigation not affected.

Probates not invalidated by incapacity of probate officer.

Proviso: pending litigation not affected.

CHAPTER 18

AN ACT MAKING THE SEPTEMBER TERM OF THE SUPERIOR COURT OF CATAWBA COUNTY ALL CIVIL.

The General Assembly of North Carolina do enact:

Jurisdiction.

SECTION 1. That section two of chapter forty-seven (47), Public Laws of North Carolina, Extra Session, nineteen hundred and twenty-one, be and the same is hereby amended by inserting in line seven (7) of said section after the word "weeks" the words "for the trial of civil cases only."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of February, A. D. 1923.

CHAPTER 19

AN ACT TO AMEND SECTION 1608, CONSOLIDATED STATUTES, RELATING TO RECORDERS' COURTS.

The General Assembly of North Carolina do enact:

Madison added.

SECTION 1. That section one thousand six hundred and eight of Consolidated Statutes be and the same is hereby amended by adding after the word "Polk," in line five, the word "Madison."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 7th day of February, A. D. 1923.

CHAPTER 20

AN ACT TO AUTHORIZE GROUP INSURANCE FOR MUNICIPAL EMPLOYEES.

The General Assembly of North Carolina do enact:

Consolidated
Statutes
amended.

SECTION 1. That paragraph twenty-five, section two thousand seven hundred and eighty-seven, article fifteen, chapter fifty-six, of the one thousand nine hundred and nineteen Consolidated Statutes of North Carolina, be and the same is hereby amended by adding at the end of said paragraph twenty-five the following, to wit:

Insurance
authorized.

"Also, to insure policemen, firemen, or any class of city employees against death or disability, or both, during the term of their employment, under forms of insurance known as group insurance; the amount of benefit on the life of any one person not to exceed the sum of two thousand dollars, and the premiums

Limit of amount.

on such insurance to be payable out of the current funds of the municipality.” Payment of funds.

SEC. 2. All laws and clauses of laws in conflict with this enactment are hereby repealed.

SEC. 3. This act shall go into effect from and after its ratification.

Ratified this the 7th day of February, A. D. 1923.

CHAPTER 21

AN ACT TO PLACE ALLEGHANY AND TRANSYLVANIA COUNTIES UNDER THE PROVISIONS OF THE STATE PRIMARY LAW RELATING TO CANDIDATES FOR COUNTY OFFICERS AND MEMBERS OF THE HOUSE OF REPRESENTATIVES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words “Alleghany” in line five and “Transylvania” in line eight of said section. Names stricken out.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of February, A. D. 1923.

CHAPTER 22

AN ACT TO AMEND SECTION 6069 OF THE CONSOLIDATED STATUTES, RELATING TO THE FIREMEN'S RELIEF FUND.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and sixty-nine of the Consolidated Statutes be amended by adding at the end thereof, and following subsection E, another subsection to be known as subsection D, as follows: Section amended.

“Or to provide for any fireman or person dependent on any fireman from becoming a subject of charity due to other sickness or accident or condition not specified in this act; and to provide that the local board of trustees of the said fund may pay any fireman's assessment in the Firemen's Fraternal Insurance Fund of the State of North Carolina as the said board of trustees finds as a fact that said fireman is unable to pay the said assessment by reason of disability.” Provision for dependents.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 9th day of February, A. D. 1923.

Insurance assessments.

CHAPTER 23

AN ACT TO AMEND SECTION 3484 OF THE CONSOLIDATED
STATUTES OF NORTH CAROLINA.*The General Assembly of North Carolina do enact:*

Section amended. SECTION 1. That section three thousand four hundred eighty-four of the Consolidated Statutes of North Carolina be amended

Right extended. by adding after the words "construction company," and before the word "may" in line three of said section, the following, "or manufacturing company."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 9th day of February, A. D. 1923.

CHAPTER 24

AN ACT TO AMEND SECTION 6889 OF THE CONSOLIDATED
STATUTES, CONCERNING ALLOWANCES MADE TO DIFFERENT ORGANIZATIONS OF THE MILITIA.*The General Assembly of North Carolina do enact:*

Section amended. SECTION 1. That section six thousand eight hundred and eighty-nine of the Consolidated Statutes be amended as follows: (a)

Allowance to company commanders. Strike out the words "one hundred dollars" in line thirteen of said section and substitute in lieu thereof the words "not exceeding two hundred dollars, to be determined by the Adjutant General of the State under rules and regulations prescribed by him"; (b)

Allowance to lieutenants. Strike out in line sixteen of said section the words "fifty dollars" and insert in lieu thereof "the sum of not exceeding one hundred dollars, to be determined by the Adjutant General of the State according to rules and regulations prescribed by him"; (c)

Supply sergeants and petty officers. Strike out the words "fifty dollars" in line thirty and insert in lieu thereof the words "one hundred dollars." Amend section six thousand eight hundred and eighty-nine by adding the following provision at the end of line thirty-two of said section: "Each enlisted man belonging to an organization of the National Guard shall receive fifty cents as compensation for each armory drill, not exceeding sixty drills per annum, ordered for his organization, where he is officially present and in which he participates, the said compensation to be paid in the same manner and under such laws and regulations as now or hereafter may be prescribed by the United States Government or by the War Department thereof for pay for National Guard enlisted men; and *Provided further*, that the appropriation made by the State of North Carolina for the support of the Na-

Allowance for attendance on drills.

Proviso: sufficiency of appropriation.

tional Guard is sufficient, after the payment of other necessary expenses of maintaining said guard, to make such payment.

SEC. 2. That the amendments of section six thousand eight hundred and eighty-nine, the consolidation as made by this act, shall not affect the amendment made by chapter one hundred and twenty of the Public Laws of one thousand nine hundred and twenty-one, but are in addition thereto. Effect on former act.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 12th day of February, A. D. 1923.

CHAPTER 25

AN ACT TO AMEND SECTION 7297 OF THE CONSOLIDATED STATUTES SO AS TO PERMIT AND AUTHORIZE THE PRINTING OF ADVANCE SHEETS OF THE SUPREME COURT REPORTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand two hundred ninety-seven of the Consolidated Statutes of North Carolina be and the same is hereby amended and added at the end of the said section the following: "Advance sheets of the Supreme Court reports are hereby authorized to be printed, and to be sold, under the rules of the Supreme Court." Section amended.

Printing and sale authorized.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 9th day of February, A. D. 1923.

CHAPTER 26

AN ACT TO AUTHORIZE STATE OF NORTH CAROLINA TO COOPERATE WITH OTHER COTTON PRODUCING STATES IN THE WORK OF THE COTTON STATES COMMISSION, PROVIDING FOR THE APPOINTMENT OF REPRESENTATION ON SAID COMMISSION, AND FOR OTHER PURPOSES.

Whereas, the governors of a number of the cotton growing states in the United States have heretofore appointed commissioners representing their respective states on a commission to be known as the "Cotton States Commission," organized for the purpose of providing for a general organization through which the government of all said states may advise with each other Preamble: action by other states.

and with the Department of Agriculture of the Federal Government, in respect to certain problems relating to the production and marketing of cotton, such as the control of insect pests, a uniform system of warehousing, and a system of financing the farmer during the periods of production and marketing, as well as other problems of like character; and

Preamble: co-operation of states necessary.

Whereas, experience has demonstrated that these common problems cannot be completely solved under our dual system of federal and state governments without coöperative action on the part of the various state governments as between themselves and also in conjunction with the Federal Government; and

Preamble: recommendations heretofore adopted.

Whereas, at conference of said commissions, held first in New Orleans in February, one thousand nine hundred and twenty-two, and later in Memphis in one thousand nine hundred and twenty-two, it was recommended that the legislatures of the said states adopt a statutory plan of organization and providing for representation therein; and

Preamble: plan set out and recommended.

Whereas, at a conference of said corporation held at Memphis, December fourth and fifth, one thousand nine hundred and twenty-two, a statutory plan substantially as hereinafter set out was approved and recommended by the said commission for adoption as a uniform act by the legislatures of the cotton growing states; and

Preamble: matters of general welfare and necessity.

Whereas, it appears that certain matters of common concern, particularly in respect to insect pest control, are obviously of general welfare and necessity: Now, therefore,

The General Assembly of North Carolina do enact:

Recognition of commission.

SECTION 1. That the State of North Carolina does hereby recognize the said Cotton States Commission, to the extent that it may function within the limits prescribed by this act, as an instrumentality of the State of North Carolina for the purpose of providing a general organization whereby said State may co-operate with the other cotton producing states and with the United States Department of Agriculture in respect to certain problems affecting the production and marketing of cotton, which are obviously to the common interest of the cotton industry in all the states and not to matters in which there may be serious conflict of interest as between the said states, particularly in respect to the control and eradication of insect pests.

Governor to appoint commissioners.

SEC. 2. That the Governor of this State shall within thirty days after this act shall take effect, as hereinafter provided, and biennially thereafter, appoint three commissioners to represent the State of North Carolina on said "Cotton States Commission," each of whom shall serve for a term of two years and until their successors are appointed and qualified.

Term of office.

One of said commissioners shall be an officer of the Department of Agriculture or of the Agricultural Extension Service of said State: *Provided, however,* that if any person appointed on said commission shall fail or refuse to act, or if any vacancy shall occur therein by death, resignation or otherwise, the Governor of said State shall appoint some one to fill said vacancy for the unexpired term of said commissioner. Said commissioners shall, before entering on the discharge of their duties take the usual oath required of public officers of said State, to support the Constitution and laws of the United States and the Constitution and laws of said State not inconsistent therewith, and that they will faithfully and honestly discharge the duties of the office of commissioner, to the best of their skill and ability. Said oath shall be subscribed to and recorded in the minutes of said commission and also in the office of the Secretary of State of State of North Carolina. That said commissioners shall serve without compensation other than actual expenses, to be paid out of appropriation herewith provided.

Qualification prescribed.

Proviso: vacancies.

Commissioners to be sworn.

Record of qualification.

Compensation.

SEC. 3. Said commissioners shall perform such duties, not inconsistent with the terms and spirit of this act, as may be prescribed from time to time by said "Cotton States Commission" after it is organized as herein provided.

Duties of commissioners.

It shall be the duty of said commissioners particularly to advise and coöperate with the commissioners appointed by the governors or legislatures of the other cotton growing states, members of said commission, and also with the Secretary of Agriculture of the United States or his duly authorized representative, with respect to methods whereby the cotton producing states and the Department of Agriculture of the United States may coöperate with each other in respect to the measures for the control and eradication of insect pests, and the said "Cotton States Commission" shall recommend to the governors of the cotton growing states what measures by way of uniform laws or otherwise, which in the opinion of said commission shall be for the common interest of all of said states in respect of said problems: *Provided, however,* that said commission shall exercise no police powers in the said State, unless and until the legislature shall specifically authorize the same.

Coöperation

Recommendations.

Proviso: police powers.

SEC. 4. That it shall be the duty of said commission at its first meeting to organize by the election of a chairman and secretary and to also adopt rules and regulations, not inconsistent with the terms of this act, to carry out the purposes for which it was created.

Organization.

Rules and regulations.

SEC. 5. That each of the states represented on said commission shall be entitled to three votes, to be cast by the respective representatives of said State as a unit on all matters coming before said commission.

Votes.

To be cast as unit.

Action by other states.

SEC. 6. That this act shall not take effect unless and until the legislatures of at least six of the cotton producing states shall have enacted a statute in substantially the terms of this act, and providing for representation on said commission, and making appropriations for the expenses and maintenance of the same on the basis as herein provided.

Appointment of commissioners.

SEC. 7. That whenever six of said states shall have adopted this act or an act substantially in the terms hereof, and that fact is made to appear to the satisfaction of the temporary chairman of the "Cotton States Commission" appointed pursuant to the said conference held at Memphis, he shall request the governors of the states that have adopted said act to appoint the commissioners to represent their states. Within thirty days after said commissioners have been appointed said chairman shall notify the said commissioners to meet at a time and place to be designated in said notice for the election of officers and for the permanent organization of said commission as herein provided.

Notice to commissioners to meet for organization.

Temporary organization determined.

SEC. 8. That upon the organization of said commission pursuant to the uniform act to be adopted by said states, as herein provided, the temporary organization of said "Cotton States Commission" heretofore effected shall thereupon cease and determine: *Provided, however*, that until said "Cotton States Commission" is permanently organized under and pursuant to said uniform acts to be enacted by six of the said cotton growing states as herein provided, the said temporary organization now existing shall continue in effect. The plan of organization adopted at the conference held at New Orleans and Memphis in one thousand nine hundred and twenty-two shall govern the acts of said commission in the meantime.

Proviso: temporary organization effective until final organization.

Plan of organization.

Appropriation.

SEC. 9. That for the purpose of carrying out the provisions of this act there is hereby appropriated annually out of any funds in the treasury of the State of North Carolina not otherwise appropriated, the sum of three thousand dollars (\$3,000) to be expended by said commission in carrying on the work as herein provided: *Provided*, that all the states represented on said commission shall appropriate and pay a like sum for the work of said commission.

Proviso: action by other states.

Reports to be made to Governor.

SEC. 10. The commissioners appointed to represent the said State of North Carolina on said commission shall report to the Governor of said State the work which has been done by said commission and the expenditures made on account of said work, giving in detail the amount and purpose of said expenditures; and shall also report to the Governor of said State any measure, by way of uniform laws or otherwise, which said commission may recommend for adoption by said states to carry into effect the purposes for which said "Cotton States Commission" was created.

Recommendations.

SEC. 11. That neither the said "Cotton States Commission" nor the commissioners representing the State of North Carolina here shall in any manner contract any obligation or pledge the faith or credit of said State, except for necessary expenses within the limits of the appropriations hereinbefore provided.

Limitation of power to incur obligations.

SEC. 12. That this act shall continue in force and effect for a term of six years: *Provided, however,* that the Legislature of said State of North Carolina may discontinue its representation on said commission and may withdraw the appropriation as provided herein for the expenses of said commission on twelve months notice given to the governors of the other states represented on said commission by the Governor of the State of North Carolina.

Limit of effect of act.

Power of Legislature reserved.

SEC. 12a. Wherever the words "cotton producing states" or "cotton growing states" or words of similar import are used in this act, they shall be construed to mean the following states: North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Tennessee, Arkansas, Oklahoma, Louisiana and Texas.

Construction of terms.

SEC. 13. That this act shall continue in force and effect from and after its ratification, subject, however, to the action to be taken by the other states as provided in section five hereof.

When act effective.

Ratified this the 12th day of February, A. D. 1923.

CHAPTER 27

AN ACT TO VALIDATE THE NOTARIAL ACTS OF W. H. LEWIS, JR., E. H. PAGE, AND P. S. CARR, NOTARIES PUBLIC, OF PENDER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That all notarial acts of W. H. Lewis, Jr., a notary public of Pender County, from the eighteenth day of December, one thousand nine hundred and nineteen, to the eighteenth day of December, one thousand nine hundred and twenty-one, are hereby validated.

Acts of W. H. Lewis, Jr.

SEC. 2. That all notarial acts of E. H. Page, a notary public of Pender County, from the nineteenth day of December, one thousand nine hundred and nineteen, to the nineteenth day of December, one thousand nine hundred and twenty-one, are hereby validated.

Acts of E. H. Page.

SEC. 3. That all notarial acts of P. S. Carr, notary public of Pender County, from December tenth, one thousand nine hundred and thirteen, to January fourth, one thousand nine hundred and eighteen, are hereby validated.

Acts of P. S. Carr.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1923.

CHAPTER 28

AN ACT TO AMEND CHAPTER 113 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF 1921, AMENDATORY TO SECTION 3923 OF THE CONSOLIDATED STATUTES IN REFERENCE TO FEES OF JUSTICES OF THE PEACE FOR GRANVILLE AND PERSON COUNTIES.

The General Assembly of North Carolina do enact:

Law extended. SECTION 1. That section two of chapter one hundred and thirteen of the Public Laws of one thousand nine hundred and twenty-one be and the same is hereby amended by adding after the word "Robeson" and before the period thereafter, in the last line of said section, the words "Granville and Person."

Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1923.

CHAPTER 29

AN ACT TO ENABLE THE CULLOWHEE NORMAL AND INDUSTRIAL SCHOOL TO CONDEMN LANDS ADJACENT TO ITS PRESENT SITE FOR ANY NEEDFUL PURPOSE.

The General Assembly of North Carolina do enact:

Power to acquire real property. SECTION 1. That for its further development and expansion, the Cullowhee Normal and Industrial School be and the same is hereby authorized and empowered to acquire by gift, purchase or condemnation any adjacent real property of any character or kind whatsoever, whenever its board of directors, with the approval of the State Board of Education, shall determine that said real estate is needed for building sites, athletic or recreation grounds, pastures, or other needful purposes.

Land subject to condemnation. SEC. 2. That if said board of directors, exercising the authority conferred upon it by section one of this act, shall decide that any adjacent land now having a church or cemetery located upon it is needed for the proper expansion of such school, and its value cannot be fixed by agreement between said board and its present owners, then the said Cullowhee Normal and Industrial School shall proceed to condemn the same under chapter thirty-three of the Consolidated Statutes of one thousand nine hundred and nineteen.

Removal of bodies if cemetery condemned. SEC. 3. In the event that a cemetery is taken over for condemnation under the authority contained in section two of this act, the board of directors shall procure some other suitable site,

and remove or cause to be removed the remains of bodies therein to this site, at the cost of said school, and have them re-interred therein, properly replacing such marks of identification as may exist at the time of removal; anything in sections four thousand three hundred and twenty-one and four thousand three hundred and twenty-two of the Consolidated Statutes of North Carolina to the contrary notwithstanding. Monuments replaced

SEC. 4. All laws and parts of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 5. This act shall take effect from and after its ratification.

Ratified this the 23d day of February, A. D. 1923.

CHAPTER 30

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES, RELATIVE TO PLACING CALDWELL COUNTY UNDER THE OPERATION OF THE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes be and the same is hereby amended by striking from line five of said section the word "Caldwell." Caldwell stricken out.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 23d day of February, A. D. 1923.

CHAPTER 31

AN ACT RELATING TO THE SUPERIOR COURTS OF BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the Consolidated Statutes, section fourteen hundred and forty-three, be amended by striking out that part of said section relating to the courts of Buncombe County, and inserting in lieu thereof the following:

Buncombe—The second Monday in January, the first Monday in February, the first Monday in March, the first Monday in April, the first Monday in May, the first Monday in June, the second Monday in July, the first Monday in August, the first Monday in September, the first Monday in October, the first Monday in November, and the first Monday in December, each to continue for two weeks, for the trial of civil cases exclusively; the fourth Monday in January, the third Monday in February, the third Monday in March, the third Monday in April, the third Monday in Schedule of terms.

May, the fourth Monday in July, the third Monday in August, the third Monday in September, the third Monday in October, the third Monday in November, and the third Monday in December, each to continue for one week, for the trial of both criminal and civil cases; the third Monday in June, to continue for two weeks, for the trial of both criminal and civil cases.

Repealing clause. SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed.

When act effective. SEC. 3. That this act shall be in force and effect from and after the first day of July, one thousand nine hundred and twenty-three.

Ratified this the 22d day of February, A. D. 1923.

CHAPTER 32

AN ACT TO AMEND SECTION 4481 OF CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO MAKE THE SAME APPLY TO GRANVILLE AND PERSON COUNTIES.

The General Assembly of North Carolina do enact:

Law extended. SECTION 1. That section forty-four hundred and eighty-one of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the word "Halifax" and before the period following said word in the last line of said section the words "Granville and Person."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 23d day of February, A. D. 1923.

CHAPTER 33

AN ACT TO AMEND CHAPTER 155, PUBLIC-LOCAL LAWS EXTRA SESSION 1921, RELATING TO COMPENSATION OF THE RECORDER OF CURRITUCK COUNTY.

The General Assembly of North Carolina do enact:

Law amended. SECTION 1. That section one, chapter one hundred and fifty-five of the Public-Local Laws of Extra Session one thousand nine hundred and twenty-one, be and the same is hereby amended by striking out the words and figures "three hundred dollars" in lines eight and nine, and inserting in lieu thereof the words and figures "three hundred and sixty dollars."

Salary.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 23d day of February, A. D. 1923.

CHAPTER 34

AN ACT TO AMEND CHAPTER 266 OF THE PUBLIC LAWS OF 1915, BEING AN ACT ENTITLED "AN ACT TO CHANGE THE NAME OF THE NORTH CAROLINA SCHOOL FOR THE FEEBLE-MINDED AND PROVIDE FOR ADMISSION AND DISCHARGE OF CHILDREN FROM SAID SCHOOL."

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and sixty-six of the Public Laws of one thousand nine hundred and fifteen be and the same is hereby repealed, and in lieu thereof the following is substituted:

"SEC. 2. That hereafter there shall be received in the Caswell Training School, subject to such rules and regulations as the board of directors may adopt, feeble-minded and mentally defective persons of any age when in the judgment of the officer of public welfare and the board of directors of said institution it is deemed advisable. All applications for admission must be approved by the local county welfare officer and the judge of the juvenile court or the clerk of the court of the county wherein said applicant resides."

Law amended

Feeble-minded and defective persons of any age to be received.

Approval of applications.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 22d day of February, A. D. 1923.

CHAPTER 35

AN ACT TO ABOLISH ONE WEEK OF THE NOVEMBER TERM OF MACON COUNTY SUPERIOR COURT, TO PROVIDE AN ADDITIONAL TWO WEEKS TERM OF SAID COURT FOR HAYWOOD COUNTY AMENDING ARTICLE 6 OF CHAPTER 27 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the paragraph of chapter twenty-seven, article six, of the Consolidated Statutes of North Carolina, relating to the Superior Courts of Macon County, in the twentieth district, be amended by striking out the words "each to continue for two weeks," in line three of said paragraph, and inserting in lieu thereof the words "the first two of said terms to continue for two weeks, and the last thereof for one week only."

Courts in Macon County.

SEC. 2. That the paragraph of said chapter twenty-seven, article six, relating to the Superior Courts of Haywood County

Courts in Haywood County.

be amended by striking out the words, "each to continue for two weeks," in line six thereof, and inserting the words "to continue for two weeks" after the word "September," in line five, and by adding after the word "September," in lines five and six, the words, "and the twelfth Monday after the first Monday in September, each to continue for two weeks."

Repealing clause. SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 23d day of February, A. D. 1923.

CHAPTER 36

AN ACT TO GIVE THE FIRST FEBRUARY CIVIL TERM, 1923, OF ROBESON SUPERIOR COURT CRIMINAL JURISDICTION.

The General Assembly of North Carolina do enact:

Jurisdiction
extended.

SECTION 1. That the term of Superior Court beginning Monday, February fifth, one thousand nine hundred and twenty-three, for the county of Robeson is hereby given criminal jurisdiction to try all criminal offenses that may come regularly upon its docket.

Limitation.

SEC. 2. That this act shall only apply to said term, and after the adjournment thereof in February, one thousand nine hundred and twenty-three, the said term shall have only civil jurisdiction, as heretofore prescribed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 17th day of January, A. D. 1923.

CHAPTER 37

AN ACT TO AMEND CHAPTER 46, PUBLIC-LOCAL LAWS OF 1921, RELATIVE TO THE APPOINTMENT OF DEPUTY CLERKS OF THE SUPERIOR COURT DURHAM COUNTY, TO PERMIT THE APPOINTMENT OF AN EMERGENCY DEPUTY WITHOUT ADDITIONAL COMPENSATION.

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That section one of chapter forty-six, Public-Local Laws of one thousand nine hundred and twenty-one, be and the same is amended so as to read as follows:

SEC. 2. That the clerk of the Superior Court of Durham County, North Carolina, be and he is hereby authorized and empowered to

appoint two additional deputy clerks of the Superior Court of said county of Durham; that said additional deputies shall have the same power and authority now conferred by law upon the present deputy clerk of said Superior Court. Additional deputies.

SEC. 3. That section two of said chapter be amended by striking out the word "two" in line seven of said section and inserting in lieu thereof the word "three."

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of January, A. D. 1923.

CHAPTER 38

AN ACT FIXING THE TIME FOR THE HOLDING OF THE SUPERIOR COURT IN WILSON COUNTY FOR THE SPRING TERM, 1923.

The General Assembly of North Carolina do enact:

SECTION 1. That the term of the Superior Court which convenes in the county of Wilson on the fourth Monday before the first Monday in March, one thousand nine hundred and twenty-three, for the two weeks, shall be a term of general jurisdiction, during which term either criminal or civil cases may be tried. Jurisdiction.

SEC. 2. That a term of the Superior Court shall convene in the county of Wilson on the seventh Monday after the first Monday in March, one thousand nine hundred and twenty-three, being the twenty-third day of April, one thousand nine hundred and twenty-three, for one week, for the trial of civil cases exclusively. Additional term. Jurisdiction.

SEC. 3. That all laws and parts of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. This act shall be in force from and after the date of its ratification.

Ratified this the 17th day of January, A.D. 1923.

CHAPTER 39

AN ACT TO AMEND CHAPTER 27, PUBLIC LAWS OF 1921, RELATIVE TO THE DIVIDING LINE BETWEEN THE COUNTIES OF ONSLOW AND PENDER.

Whereas, by chapter twenty-seven, Public Laws of one thousand nine hundred twenty-one, Frank Thompson was appointed as the commissioner on the part of Onslow County to act with another in Preamble.

the matter of establishing the line between Onslow and Pender counties; and whereas, before the establishment of said line could be made, the said Frank Thompson died; and whereas it is necessary that his place as commissioner be filled: Therefore,

The General Assembly of North Carolina do enact:

Appointment.

SECTION 1. That section one of chapter twenty-seven, Public Laws of one thousand nine hundred twenty-one, be amended by striking out, in line one thereof, the words, "Frank Thompson," and inserting in lieu thereof, the words, "Nere E. Day."

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this 26th day of January, A. D. 1923.

CHAPTER 40

AN ACT TO REPEAL A PART OF SECTION 16 OF CHAPTER 110 OF THE PUBLIC LAWS OF 1921, AND TO ABOLISH THE RECORDER'S COURT IN CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

Exception
stricken out.

SECTION 1. That section sixteen of chapter one hundred and ten of the Public Laws of one thousand nine hundred and twenty-one be amended by striking out the words "except as to Cherokee County" in lines six and seven of said section.

Court abolished.

SEC. 2. That the recorder's court for Cherokee County be and the same is hereby abolished.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

When act
effective.

SEC. 4. That this act shall be in force from and after February fifteenth, one thousand nine hundred and twenty-three.

Ratified this the 27th day of January, A. D. 1923.

CHAPTER 41

AN ACT TO EXTEND THE TIME FOR IMPOSING PENALTIES IN THE PAYMENT OF TAXES LEVIED FOR THE YEAR 1922, FROM FEBRUARY 1ST TO MAY 1ST.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter thirty-eight of the Public Laws of one thousand nine hundred and twenty-one be amended by striking out section eighty-eight and inserting in lieu thereof the following: "All taxes shall be due on the first Monday in October of each year, and on all taxes paid in the months of October and November

When taxes due.

Discounts.

a discount shall be given to the taxpayer of one per cent. All taxes paid in the months of December, January, February, March and April shall be paid at the net amount charged, and the sheriff or tax collector shall settle at the net amount charged for said months. That this act shall apply only to the collection of taxes levied for the year one thousand nine hundred and twenty-two.”

Taxes paid net.

Application of act.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 31st day of January, A. D. 1923.

CHAPTER 42

AN ACT TO AMEND ARTICLE 4, CHAPTER 110, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO OPTOMETRY.

The General Assembly of North Carolina do enact:

SECTION 1. That article four of chapter one hundred and ten of the Consolidated Statutes of North Carolina be amended by adding at the end of section six thousand six hundred and eighty-seven the following: “and in such practices as above defined, the optometrist may prescribe, give directions or advice as to the fitness or adaptation of a pair of spectacles, eye-glasses or lenses for another person to wear for the correction or relief of any condition for which a pair of spectacles, eye-glasses or lenses are used, or to use or permit or allow the use of instruments, test-cards, test types, test lenses, spectacles or eye-glasses or anything containing lenses, or any device for the purpose of aiding any person to select any spectacles, eye-glasses or lenses to be used or worn by such last mentioned person or by any other person.”

Law amended.

Practices authorized.

SEC. 2. That subsection three of section six thousand six hundred and ninety-one of the Consolidated Statutes of North Carolina be amended by striking out all of said section after the word “years” in line four of said subsection.

Qualification

SEC. 3. That subsection four of section six thousand six hundred and ninety-one of the Consolidated Statutes of North Carolina be amended by striking out the word “ten” in line one of said subsection and inserting in lieu thereof the word “twenty,” and by adding after the word “certificate” in line four of said subsection four the following: “*Provided*, the applicant may stand any subsequent examination without paying another fee,” and by striking out after the word “certificate” in line four of said subsection four the following words: “Any candidate presenting himself for examination and failing to successfully pass the board shall have returned to him the ten dollars fee required in this section,”

Examination fee.

Proviso: subsequent examination.

Examination fee not returned.

Proviso: license of practitioners from other states.	and by adding at the end of said section six thousand six hundred and ninety-one the following: " <i>Provided</i> , that any person holding a certificate by examination to practice optometry in another state where the qualifications prescribed are equal to the qualifications required in this State may be licensed without examination on the same conditions and on the payment of the same fees as are required of other applicants."
Per diem of examiners.	SEC. 4. That section six thousand six hundred and ninety-five of the Consolidated Statutes be amended by striking out the word "five" in line three of said section and inserting in lieu thereof the word "ten," and by striking out the word "three" in line four of said section and inserting in lieu thereof the word "five."
Mileage.	SEC. 5. That section six thousand six hundred and ninety-six of the Consolidated Statutes of North Carolina be amended by striking out the word "two" in line three thereof and inserting in lieu thereof the word "three."
Annual fees.	SEC. 6. <i>Provided, however</i> , that all citizens of this State who have begun the study of optometry before the passage of this act shall be exempt from the operation of this act until the regular June meeting of the State Board of Examiners in Optometry to be held in one thousand nine hundred and twenty-four.
Proviso: exemptions.	SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed: <i>Provided</i> , nothing in this act shall repeal any of the provisions of section six thousand six hundred and ninety-nine of the Consolidated Statutes.
Repealing clause.	SEC. 8. This act shall be in force from and after the first day of July, one thousand nine hundred and twenty-three.
When act effective.	Ratified this the 12th day of February, A. D. 1923.

CHAPTER 43

AN ACT TO AMEND CHAPTER 28, PUBLIC LAWS OF 1921, RELATING TO THE DIVIDING LINE BETWEEN THE COUNTIES OF DUPLIN AND ONSLOW.

Preamble: death of commissioner.	Whereas, by chapter twenty-eight, Public Laws one thousand nine hundred and twenty-one, Frank Thompson was appointed as the commissioner on the part of Onslow County to act with another in the matter of establishing the line between Duplin and Onslow counties; and whereas, while engaged upon said duty, and before its completion, the said Frank Thompson died; and whereas it is necessary that his place as commissioner be filled: Therefore,
	<i>The General Assembly of North Carolina do enact:</i>
Commissioner appointed.	SECTION 1. That section one of chapter twenty-eight of the Public Laws of one thousand nine hundred and twenty-one be amended by striking out, in line two thereof, the words, "Frank

Thompson," and inserting in lieu thereof the words, "Nere E. Day."

SEC. 1½. That the commissioners so appointed shall within sixty days after the adjournment of this General Assembly begin the establishment of said dividing line, and shall report to the board of commissioners of Onslow and Duplin counties when they begin said work.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 27th day of January, A. D. 1923.

CHAPTER 44

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES, PLACING JOHNSTON COUNTY UNDER THE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four, chapter ninety-seven, of the Consolidated Statutes be and the same is hereby amended by striking out the word "Johnston" in line seven of said section. County stricken out.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

CHAPTER 45

AN ACT TO APPOINT A VICE RECORDER FOR THE RECORDER'S COURT OF EDGEcombe COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter four hundred and seventy-two of the Public Laws of North Carolina of the session of one thousand nine hundred and eleven be amended by adding after section two thereof the following: "Sec. 2a. That the said county commissioners shall on the first Monday in April of each year elect a vice recorder who shall have the same qualifications as prescribed for the recorder, who shall hold office for a like term, and shall act as recorder only at such times as the said recorder may be unable from absence or sickness to attend to the duties of the office, and at such time shall have the same duties and powers and shall receive such compensation as may be fixed by the said county commissioners. All the provisions of this chapter appli- Law amended.
Election of vice-recorder.
Qualifications.
Term of office.
Duties, powers and compensation
Law applicable.

May practice
before recorder

cable to the recorder shall likewise apply to such vice recorder, and nothing therein contained shall prohibit such vice recorder from practicing in said recorder's court before the recorder.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of February, A. D. 1923.

CHAPTER 46

AN ACT AUTHORIZING THE PAYMENT OF PENSION VOUCHER ROLL NO. 55, ISSUED TO MARGARET LAUGHLIN, WIDOW, FOR \$30.00, AND PENSION VOUCHER ROLL NO. 101, ISSUED TO JULYAN WALL, WIDOW, FOR \$30.00.

The General Assembly of North Carolina do enact:

Payments
authorized.

SECTION 1. That the Treasurer of the State of North Carolina be and he is hereby authorized and directed, out of any pension funds in his hands appropriated to Confederate veterans and widows, to pay pension voucher roll number fifty-five, issued to Margaret Laughlin for thirty dollars (\$30.00) on June fifteenth, one thousand nine hundred and twenty, and pension voucher roll number one hundred and one, issued to Julyan Wall for thirty dollars (\$30.00) on June fifteenth, one thousand nine hundred and twenty.

Person to receive
payment.

SEC. 2. That the payment of said two vouchers shall be made to George P. Webb, clerk Superior Court of Cleveland County, who has advanced the funds called for in same to pay the funeral expenses of said pensioners, who are now deceased.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

CHAPTER 47

AN ACT TO PROVIDE THE NUMBER OF TRUSTEES, THEIR ELECTION AND TERM OF OFFICE, FOR THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING.

The General Assembly of North Carolina do enact:

Number of
trustees.
Term of office.
Election.

Present trustees.

Time of election.

SECTION 1. There shall be sixty trustees of the North Carolina State College of Agriculture and Engineering, whose terms of office shall be eight years and who shall be elected by joint ballot of both Houses of the General Assembly. Included in this number shall be the present board of trustees, who shall continue as such trustees until the expiration of their present terms. Such election shall be in the General Assembly at the same time that the

Trustees of the University of North Carolina are elected. At the first election of said trustees fifteen shall be elected for a term of two years, fifteen for a term of four years, fifteen for a term of six years, and fifteen for a term of eight years, less such number of trustees as are continued in office under the terms hereof. Thereafter their successors shall be elected for a full term of eight years. At least three members of said board of trustees shall be elected from each congressional district in the State of North Carolina, but not more than ten (10) shall be elected from any one congressional district. The Superintendent of Public Instruction is ex-officio a trustee of the North Carolina State College of Agriculture and Engineering. In the trustees shall be vested all the rights, privileges, franchises, endowments in any wise granted to or previously conferred upon the trustees of the North Carolina College of Agriculture and Engineering.

Classification at first election.

Term of successors.
Selection from congressional districts.

Superintendent of Public Instruction.
Rights and franchises vested.

SEC. 2. The board of trustees shall have power to vacate the appointment and remove a trustee for improper conduct, stating the cause of such removal on their journal; but this shall not be done except at an annual meeting of the board, and there shall be present at the doing thereof at least twenty members of the board.

Removal of trustee for cause.

SEC. 3. Whenever any vacancy shall happen in the board of trustees it shall be the duty of the secretary of the board of trustees to communicate to the General Assembly the existence of such vacancy, and thereupon there shall be elected by joint ballot of both Houses a suitable person to fill the same. Whenever a trustee shall fail to be present for two successive years at the annual meetings of the board his place as trustee shall be deemed vacant within the meaning of this section.

Vacancies.

Office vacated on failure to attend meetings.

SEC. 4. There shall be an annual meeting of the board of trustees in the city of Raleigh. At any of the annual meetings of the board any number of trustees, not less than twenty, shall constitute a quorum and be competent to exercise full power and authority to transact any of the business of the corporation, and the board or the Governor shall have power to appoint special meetings of the trustees at such time and place as, in their opinion, the interest of the corporation may require; but no special meeting shall have power to revoke or alter any order, resolution, or vote of an annual meeting; and the board of trustees at the annual meeting may, by resolution, vote, or ordinance, from time to time, as to it shall seem meet, limit, control, and restrain the business to be transacted, and the power to be possessed and exercised by special meetings of the board, called according to law, and the powers of such special meetings shall be limited, controlled and restrained accordingly. And every order, vote, resolution, or other act done, made, or adopted by any special meeting contrary to any order, resolution, vote, or ordinance of the board at an annual meeting shall be absolutely, to all intents and purposes, null and void.

Annual meeting.
Quorum.

Special meeting.

Powers of trustees.

Powers at special meetings.

- Governor to
preside.
Chairman design-
ated by Gov-
ernor.
- Chairman elected
by board.
- Annual reports.
- Regulations for
management of
college.
- Executive com-
mittee.
- Meetings.
- Per diem and
mileage.
- Appointment
of president and
other officers.
- Laws for govern-
ment of college.
- Degrees.
- Repealing clause.
- SEC. 5. The Governor shall preside at all the meetings of the board at which he may be present; and if, by indisposition or other cause, the Governor shall be absent from any meeting of the board, he may appoint, in writing, some other person, being a trustee, to act in his stead for the time being, which appointee shall preside accordingly; and if at any time the Governor shall be absent from the meeting of the board and shall not have appointed some trustee to act in his stead, it shall be lawful for the board to appoint some one of their number to preside for the time being.
- SEC. 6. It shall be the duty of the trustees to cause annual reports to be made to the Governor, to be transmitted by him to the General Assembly, showing the receipts of the corporation from all sources, and the expenditures thereof, with the objects for which such expenditures were made.
- SEC. 7. The trustees shall have power to make such rules and regulations for the management of the North Carolina State College of Agriculture and Engineering as they may deem necessary and expedient, not inconsistent with the constitution and laws of the State.
- SEC. 8. The trustees shall have power to appoint from their own number an executive committee of seven members, which shall meet at the call of the Governor or president of the board of trustees. The members of the executive committee shall receive the same mileage and per diem as is allowed members of the Board of Agriculture.
- SEC. 9. The trustees shall have the power of appointing a president of the North Carolina State College of Agriculture and Engineering and such professors, tutors, and other officers as to them shall appear necessary and proper, whom they may remove for misbehavior, inability, or neglect of duty. They shall have the power to make all such laws and regulations for the government of the North Carolina State College of Agriculture and Engineering and preservation of order and good morals therein as are usually made in such colleges, and as to them may appear necessary, provided the same are not contrary to the inalienable liberty of a citizen or to the laws of the State.
- The faculty of the North Carolina State College of Agriculture and Engineering, that is to say, the president and professors, by and with consent of the trustees, shall have the power of conferring all such degrees or marks of literary distinction as are usually conferred by colleges.
- SEC. 10. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
- SEC. 11. That this act shall be in force from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

CHAPTER 48

AN ACT TO FIX THE MINIMUM PUNISHMENT FOR CARRY-
ING CONCEALED WEAPONS IN THE COUNTY OF DUR-
HAM.*The General Assembly of North Carolina do enact:*

SECTION 1. That section four thousand four hundred and ten of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out in line seven the word "fifty" and inserting in lieu thereof the words "one hundred."

SEC. 2. That this act shall apply only to the county of Durham and be in force from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

CHAPTER 49

AN ACT TO REQUIRE THE TEACHING OF AMERICANISM
IN THE PUBLIC SCHOOLS OF NORTH CAROLINA.*The General Assembly of North Carolina do enact:*

SECTION 1. That there shall be taught in the public schools of North Carolina a course of instruction which shall be known as Americanism.

SEC. 2. That there shall be included in the term herein called Americanism the following general items of instruction:

- (a) Respect for Law and Order.
- (b) Character and Ideals of the Founders of Our Country.
- (c) Duties of Good Citizenship.
- (d) Respect for the National Anthem and the Flag.
- (e) A Standard of Good Government.
- (f) Constitution of North Carolina.
- (g) Constitution of the United States.

SEC. 3. That said course of instruction shall be taught not less than thirty hours during each and every school year and shall not be optional in the grade or grades in which said course is taught.

SEC. 4. That the State Board of Education shall, as soon as convenient, adopt some suitable and proper text-book which will conform as near as possible and practicable to the carrying out of the general items of instruction as herein contained in section two of this act, and the State Superintendent shall prepare or have prepared such outline courses of study, and shall distribute the same among the teachers of the State, which will give them proper direction in carrying out the provisions of this act.

SEC. 5. That the State Board of Education shall, before the beginning of the next school year, adopt such suitable rules and

Minimum of fine.

Application of act.

Americanism.

Items of instruction.

Hours devoted to study.
Course not optional.

Text-books.

Outline of courses of study.

Rules to be adopted by State Board of Education.

regulations as may be necessary as to the time, manner, grade, or grades in which said course of Americanism shall be taught.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

CHAPTER 50

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO MAKE THE GENERAL PRIMARY LAW APPLICABLE TO THE NOMINATION OF CANDIDATES FOR COUNTY OFFICES AND MEMBERS OF THE HOUSE OF REPRESENTATIVES IN HALIFAX COUNTY.

The General Assembly of North Carolina do enact:

Exception
stricken out.

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes of North Carolina be amended by striking out the word "Halifax" in line six thereof.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

CHAPTER 51

AN ACT TO PROVIDE AN ADDITIONAL TERM OF THE SUPERIOR COURT FOR CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

Section amended.
Term established.

SECTION 1. That the subsection of section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina which relates to the Superior Courts of Cherokee County be and the same is hereby amended by inserting between the words "March" and "fourth" in line two of said subsection the words "fifteenth Monday after the first Monday in March, for the trial of civil causes only: *Provided*, that upon request of the bar of Cherokee County the board of county commissioners need not draw a jury for the term herein provided."

Proviso: drawing
of jury.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 52

AN ACT TO AMEND SECTION 1667 OF THE CONSOLIDATED STATUTES, RELATING TO ALIMONY WITHOUT DIVORCE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and sixty-seven of the Consolidated Statutes be amended by adding at the end of said section the following: "*Provided*, that in all applications for alimony under this section it shall be competent for the husband to plead the adultery of the wife in bar of her right to such alimony, and if the wife shall deny such plea, and the issue be found against her by the judge, he shall make no order allowing her any sum whatever as alimony, or for her support, but only her reasonable counsel fees."

Plea of adultery in bar of alimony.

Alimony if plea sustained.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 31st day of January, A. D. 1923.

CHAPTER 53

AN ACT TO VALIDATE CERTAIN JUDGMENTS OF THE CLERKS OF THE SUPERIOR COURT, AND TO AUTHORIZE THE CLERK TO FIX ANOTHER DAY FOR THE RETURN DAY OF THE SUMMONS IN ANY ACTION WHEN THE SUMMONS IS NOT SERVED TEN DAYS BEFORE THE RETURN DAY NAMED IN THE SUMMONS.

The General Assembly of North Carolina do enact:

SECTION 1. In all actions for the foreclosure of any mortgage or deed of trust which has heretofore been instituted and prosecuted before the clerk of the Superior Court of any county in North Carolina, wherein the judgment confirming the sale, made by the commissioner appointed in said action, and ordering the said commissioner to execute a deed to the purchaser, was signed by such clerk on a day other than the first or third Monday of a month, such judgment of confirmation shall be and is hereby declared to be valid and of the same force and effect as though signed and docketed on the first or third Monday of any month, and any deed made by any commissioner or commissioners in any such action where the confirmation of sale was made on a day other than a first or third Monday of the month shall be and is hereby declared to have the same force and effect as if the same were executed and delivered pursuant to a judgment of confirmation

Orders signed on days other than first and third Mondays validated.

Force and effect of deeds.

properly signed and docketed by the clerk of the Superior Court on a first or third Monday of the month.

Summons served after ten days before return day.

Pendency of summons not affected.

New return day.

Pending litigation not affected.

SEC. 2. That when any summons issued by any clerk of the Superior Court in North Carolina is not served upon any one or more of the defendants therein named ten days before the return day thereof, but is served before the return day thereof, such failure to serve the said summons shall not affect the pendency of the action, and as touching the defendant or defendants therein named upon whom service has not been made ten days before the return day named in the summons, the return day as to such defendants shall be the tenth day after the service of the summons on the said defendant or defendants.

SEC. 3. This act shall not affect pending litigation and shall be in force and effect from and after its ratification.

Ratified this the 22d day of February, A. D. 1923.

CHAPTER 54

AN ACT TO AMEND SECTION 557 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE TRIAL OF ISSUE OF FACT.

The General Assembly of North Carolina do enact:

Trial term.

SECTION 1. That section five hundred and fifty-seven of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out in line five thereof after the word "than" and before the word "days" the word "thirty" and inserting in lieu thereof the word "ten," and in line five, after the word "they" and before the word "be," strike out the word "must" and insert the word "may."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of February, A. D. 1923.

CHAPTER 55

AN ACT TO AMEND ARTICLE 13, SECTION 74, OF CHAPTER 1 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, WITH REFERENCE TO COMMUTATION OF DOWER ON SALES OF REAL ESTATE TO PAY DEBTS.

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That article thirteen, section seventy-four, of chapter one of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end thereof the following: "When there is dower or right of dower in the land petitioned to be sold as aforesaid, the person entitled thereto shall be made a

Dowager to be made party.

party to said proceeding, and on a decree of sale, the interest of one-third of the proceeds shall be secured and paid to her annually; or in lieu of such annual interest, at her election, the value of an annuity of six per cent, on such third, during her probable life or expectancy, shall be ascertained and paid to her absolutely out of the proceeds: *Provided*, that nothing herein contained shall be construed to deprive the widow from claiming her dower by metes and bounds in her husband's land."

Interest secured and paid annually.
Absolute payment.

Proviso: dower by metes and bounds.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 7th day of February, A. D. 1923.

CHAPTER 56

AN ACT TO AMEND SECTION 39, ARTICLE 8, CONSOLIDATED STATUTES, RELATING TO LETTERS TESTAMENTARY AND LETTERS OF ADMINISTRATION.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-nine of article eight of the Consolidated Statutes of North Carolina be amended by adding after the word "clerk" and before the word "that," in the fourth line of said section, the following: "or before any other officer of any state or county authorized by the laws of North Carolina to administer oaths."

Section amended.

Oath of administrator.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 57

AN ACT TO AMEND SECTION 4410 OF THE CONSOLIDATED STATUTES TO PREVENT THE CARRYING OF CONCEALED WEAPONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred and ten of the Consolidated Statutes be and the same is hereby amended by striking out in line seven of said section after the word "than" and before the word "dollars" the word "fifty" and inserting in lieu thereof the words "one hundred," and by striking out the period in line nine of said section and substituting in lieu thereof a comma and adding thereto the words, " for the first offense, and for the second and subsequent offenses he shall be fined not less than two hundred dollars or more than five hundred dollars, or imprisoned for not less than four months or more than two years, at the discretion of the court, but that in the case of a first or subsequent offense the court shall have no power to suspend judgment."

Fine for first offense.

Punishment subsequent offenses.

Suspension of judgment forbidden.

Indictment to
state first or sub-
sequent offense.

ment upon the payment of costs. It shall be the duty of the prosecuting attorney in all cases to ascertain whether or not the charge is the first, second or subsequent offense, and if it shall be the second or subsequent offense, it shall be so stated in the indictment returned, and the prosecuting attorney shall introduce the record evidence of said second or subsequent offense before the trial court.

Application of
act.

SEC. 2. This law shall apply only to the counties of Halifax and Northampton.

Repealing
clause.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

CHAPTER 58

AN ACT RELATING TO WRITTEN UNDERTAKINGS.

The General Assembly of North Carolina do enact:

Cash deposit
in lieu of bond.

SECTION 1. That in lieu of any written undertaking or bond required by law in any action pending in any court of the State, party required to make such undertaking or bond may make a cash deposit of the amount required by law in lieu of the said undertaking or bond, and such cash deposit shall be subject to all of the same conditions and requirements as are provided for in written undertakings or bonds, in lieu of which such deposit is made.

Conditions and
requirements.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 59

AN ACT TO AMEND SECTION 4150, CONSOLIDATED STATUTES, RELATING TO PROBATE OF WILLS.

The General Assembly of North Carolina do enact:

Residence of
witness.

SECTION 1. That section four thousand one hundred and fifty of Consolidated Statutes be amended as follows: By adding in line eleven thereof, after the word "county," "or inside of the county."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 60

AN ACT TO AMEND SECTION 1698 OF THE CONSOLIDATED
STATUTES, RELATING TO EMINENT DOMAIN.*The General Assembly of North Carolina do enact:*

SECTION 1. That section one thousand six hundred and ninety-eight of the Consolidated Statutes be and the same is hereby amended by adding after the word "works," in the sixth line, the words "railroads or sidetracks."

Section amended.

Right extended.

SEC. 2. By adding after the word "development" in the fourteenth line of said section one thousand six hundred and ninety-eight of the Consolidated Statutes the following: "*Provided, however,* that if the court, upon filing of the petition by such electric power or lighting company, shall find that any mill, excepting cotton mills now in operation, whether operated by water power or otherwise, together with the lands and easements adjacent thereto or used in connection therewith, is necessary for the development of any hydro-electric power plant in this State which is to be operated for the purpose of generating electric power for sale to the general public, and that said electric power or lighting company is unable to agree for the purchase of such property with the owners thereof, and that the failure to acquire such property will affect the ability of such electric power or lighting company to supply power to the general public, and that the taking of such mill will be greatly more to the benefit of the public than the continued existence of such mill, then the court, upon such finding, shall make an order authorizing the condemnation of such property and easements in all respects as in the cases of other property referred to in this section."

Proviso: facts to be found by court.

Order authorizing condemnation.

SEC. 3. That all public laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A. D. 1923.

CHAPTER 61

AN ACT TO CURE CERTAIN DEFECTIVE ACKNOWLEDGMENTS
TAKEN BY NOTARIES PUBLIC.*The General Assembly of North Carolina do enact:*

SECTION 1. In every case where deeds and other instruments have been acknowledged and privy examination of wives had before notaries public, when the notary public at the time was interested as trustee in said instrument or at the time was also holding some other office, and the deed or other instrument has been duly probated and recorded, such acknowledgment and

Notary interested as trustee.

Notary holding other office.

Probate sufficient and valid. Pending litigation.

privy examination taken by such notary public is hereby declared to be sufficient and valid: *Provided*, this act shall not affect pending litigation.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 1st day of March, A. D. 1923.

CHAPTER 62

AN ACT RELATIVE TO THE SERVICE OF SUMMONS, AMENDING SECTION 479 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred and seventy-nine of the Consolidated Statutes be amended by adding at the end thereof the following: "In all cases when a summons is issued by any court of this State, and the officer to whom said summons is directed shall find that the person or persons against whom said summons is issued cannot be served without danger of injury to said person or persons on account of the condition of said person or persons arising from illness, accident or otherwise, the officer shall file with his returns a certificate from a reputable physician certifying to this fact, and said returns shall relieve the said officer from any liability for reason of failure to actually serve the summons. The said officer shall as soon as possible make actual service of said summons, and when actually served the cause of action shall be deemed to have been commenced as of the date of the original summons, and the defendant shall have twenty days from the date of actual service within which to demur, answer or otherwise plead."

Summons not served on account of physical condition of person to be served.

Certificate of physician to be filed with return. Officer relieved of liability. Actual service. Action commenced.

Time for pleading.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 63

AN ACT TO AMEND SECTION 22 OF ARTICLE 5 OF THE CONSOLIDATED STATUTES, RELATING TO ADMINISTRATION OF ESTATES BY LEGATEES WITH THE WILL ANNEXED.

The General Assembly of North do enact:

Section amended.

SECTION 1. That section twenty-two, article five, of the Consolidated Statutes be amended by striking out all of said section

after the word "court" in line five, and inserting in lieu thereof the following: "shall issue letters of administration with the will annexed to one or more of the legatees named in said will; but if no legatee qualifies, then letters may be issued to some suitable person or persons in the order prescribed in this chapter."

Letters to be issued to legatee.

Letters if no legatee qualifies.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 64

AN ACT TO RE-ENACT SECTION 1951 OF PELL'S REVISAL OF 1905 AND SECTION 1745 OF CONSOLIDATED STATUTES OF 1919, TO VALIDATE JUDGMENTS UNDER WHICH SALES OF CONTINGENT REMAINDERS HAVE BEEN MADE.

The General Assembly of North Carolina do enact:

SECTION 1. In all cases where property has been conveyed by deed, or devised by will, upon contingent remainder, executory devise, or other limitation, where a judgment of a Superior Court has been rendered authorizing the sale of such property discharged of such contingent remainder, executory devise or other limitation in actions or special proceedings where all persons in being who would have taken such property if the contingency had then happened were parties, such judgment shall be valid and binding upon the parties thereto and upon all other persons not then in being: *Provided*, that nothing herein contained shall be construed to impair or destroy any vested right or estate.

Parties bound by sale under order of court.

Proviso: vested rights not affected.

SEC. 2. All laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 65

AN ACT TO REGULATE CONVEYANCES OF LAND BY MARRIED MEN WHOSE WIVES ARE INSANE.

The General Assembly of North Carolina do enact:

SECTION 1. That every man whose wife is a lunatic or insane may bargain, sell, lease, mortgage, transfer and convey any of his real estate by deed, mortgage deed, deed of trust, or lease, without the signature or private examination of his wife:

Conveyance without joinder of wife.

Proviso: certificate of lunacy.

Certificate attached to instrument.

Title conveyed.

Rights of wife extinguished. Proviso: homesteads actually allotted.

General repealing clause.
Specific repeal.

Provided, that the clerk of the Superior Court of the county in which the wife was adjudged a lunatic or declared insane, or the superintendent of an insane institution of the State, or any other state, shall certify under his hand and seal that she has been adjudged a lunatic or declared insane, and that her sanity has not been declared restored as is provided by law, and this certificate must be attached to the husband's deed, mortgage deed, deed of trust, or lease. Such deed, mortgage deed, deed of trust or lease executed, probated and registered in accordance with law shall convey all the estate and interest as therein intended of the grantor in the land conveyed, free and exempt from the dower rights and all other interests of his wife: *Provided*, this section shall not apply to the homestead of the husband which has been actually allotted.

SEC. 2. All laws and clauses of laws in conflict with this act, and particularly section four thousand nine hundred and three of the Consolidated Statutes of one thousand nine hundred and nineteen, are hereby repealed to the extent of such conflict.

SEC. 3. That this act shall be in full force and effect from and after the date of its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 66

AN ACT REGULATING THE JURISDICTION OF THE CLERKS OF THE SUPERIOR COURT IN MATTERS GROWING OUT OF JUDGMENTS AND DECREES RENDERED BY THEM, AND TO CONFER JURISDICTION ON EMERGENCY JUDGES WITH REFERENCE TO SPECIAL PROCEEDINGS AND OTHER MATTERS ARISING BEFORE THE CLERKS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

Actions in which clerk may allow fees of commissioners.

Fee taxed as costs.
Right of appeal.

SECTION 1. That in all civil actions and special proceedings instituted in the Superior Court in which a commissioner, or commissioners, are appointed under a judgment by the clerk of said court, said clerk shall have full power and authority and he is hereby authorized and empowered to fix and determine and allow to such commissioner or commissioners a reasonable fee for their services performed under such order, decree or judgment, which fee shall be taxed as a part of the costs in such action or proceeding, and any dissatisfied party shall have the right of appeal to the judge, who shall hear the same *de novo*.

SEC. 2. That in all special proceedings where it is now by law required that the orders, judgments and decrees of the clerk shall

be approved or heard by the judge of the Superior Court, the emergency judges shall have full power and authority and jurisdiction to hear and determine such matters under the course and practice of the court.

Jurisdiction and authority of emergency judges.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed to the extent of such conflict.

Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 67

AN ACT TO AMEND ARTICLE 5, SECTION 2180, OF THE CONSOLIDATED STATUTES OF 1919, RELATIVE TO MORTGAGE OF WARD'S ESTATE BY GUARDIAN, TO PERMIT MARRIED WOMEN UNDER 21 YEARS OF AGE TO RENOUNCE THEIR DOWER RIGHTS.

The General Assembly of North Carolina do enact:

SECTION 1. That article five, section two thousand one hundred and eighty, of the Consolidated Statutes of North Carolina of one thousand nine hundred and nineteen, be amended by striking out in the second line of said section from the bottom the words "the minority of the ward" and inserting in lieu thereof the following: "in excess of the term fixed by the court in its decree."

Article amended.

Term of mortgage.

SEC. 2. That all married women under the age of twenty-one years shall have the same privilege to renounce their dower rights as are now conferred upon married women twenty-one years old and over.

Renouncement of dower.

SEC. 3. That all laws and clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 68

AN ACT TO AMEND CHAPTER 92 OF THE PUBLIC LAWS, SPECIAL SESSION OF 1921, RELATING TO COURT PROCEDURE.

The General Assembly of North Carolina do enact:

SECTION 1. That section ten of chapter ninety-two of the Public Laws of the Special Session of nineteen hundred and twenty-one

Section amended.

be and the same is hereby amended by striking out the words "a first Monday or a third Monday of the month," in lines two and three thereof, and inserting in lieu thereof the following words, to wit: "every Monday of each month."

PRIORITY OF LIENS. SEC. 2. That said section be and the same is further amended by striking out the words "first and third," in lines four and five of the same, and inserting in their place and stead the following words, to wit: "and each Monday."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 69

AN ACT TO AMEND SECTION 1744, CONSOLIDATED STATUTES, RELATIVE TO THE SALE OF CONTINGENT REMAINDERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand seven hundred and forty-four, Consolidated Statutes, be and the same is hereby amended by striking out the first twenty-three lines thereof, beginning with the word remainders, and ending with the word fees, and inserting in lieu thereof the following:

PROCEDURE WHERE REMAINDERMEN NOT ASCERTAINED. "*Remainders to uncertain persons; procedure for sale; proceeds secured.* In all cases where there is a vested interest in real estate, and a contingent remainder over to persons who are not in being, or when the contingency has not yet happened which will determine who the remaindermen are, there may be a sale of the property by a proceeding in the Superior Court, which proceeding shall be conducted in the manner pointed out in this section. Said proceeding may be commenced by summons by any person having a vested interest in the land, and all persons *in esse* who are interested in said land shall be made parties defendant and served with summons in the way and manner now provided by law for the service of summons in other civil actions, as provided by subsection one, chapter ninety-two, of the Public Laws of North Carolina, Extra Session of one thousand nine hundred and twenty-one, and service of summons upon nonresidents, or persons whose names and residences are unknown, by publication as now required by law or such service in lieu of publication as now provided by law. In cases where the remainder will or may go to minors, or persons under other disabilities, or to persons not in being whose names and residences are not known, or who may in any contingency become interested in said land, but because of such contingency cannot be ascertained, the clerk

SUMMONS. Parties defendant, service of summons. Service by publication.

of the Superior Court shall, after due inquiry of persons who are in no way interested in or connected with such proceeding, designate and appoint some discreet person as guardian *ad litem*, to represent such remainderman, upon whom summons shall be served as provided by law for other guardians *ad litem*, and it shall be the duty of such guardian *ad litem* to defend such actions, and when counsel is needed to represent him, to make this known to the clerk, who shall by an order give instructions as to the employment of counsel and the payment of fees."

Guardian *ad litem*.

Guardian to defend action.

Employment of counsel.

SEC. 2. That the clerk of the Superior Court is authorized to make all orders for the sale of property under this section, and for the reinvestment or securing and handling of the proceeds of such sales, but no sale under this section shall be had until the same has been approved by the resident judge of the district, or the judge holding the courts of the district at the time said order of sale is made.

Orders by clerk.

Approval of resident or presiding judge.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of February, A. D. 1923.

CHAPTER 70

AN ACT TO VALIDATE SALES OF REAL ESTATE MADE IN GOOD FAITH BY EXECUTORS TO OBTAIN ASSETS TO PAY DEBTS OF ESTATE UNDER THE MISTAKEN BELIEF THAT THE WILL CONFERRED POWER UPON SUCH EXECUTORS TO MAKE SUCH SALES.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where real property devised upon contingent remainder, executory devise, or other limitation, shall have been sold and conveyed for a fair price in good faith by the executor named in said will, or by an administrator with the will annexed, for the purpose of making assets with which to pay the debts of said estate, under the mistaken belief that said will authorized such sale, and the proceeds of such sale shall have been applied to the payment of the indebtedness of such estate, and it shall be made to appear in any action brought by the purchaser of said land, or those claiming under such purchaser, that such executor, or other personal representative would have been entitled in a proper proceeding brought for that purpose to an order of court to sell said land for the purpose of making assets with which to pay the indebtedness of such estate, then such sale so made by such executor, or other personal representa-

Sale at fair price and in good faith.

Application of proceeds.

Action by purchaser.

Sale authorized by court.

Sale valid and binding.	tive, shall be valid and binding upon all such contingent remaindermen, executory devisees, or other person, who would have taken such property under said will upon the contingency or contingencies therein mentioned, notwithstanding said sale shall have been made by such executor or other personal representative without obtaining such order of the court. And in any such action instituted by the purchaser of such land, or those claiming under him, for the purpose of removing a cloud from the title thereto, all contingent remaindermen, executory devisees, or other persons entitled to claim under any limitation in said will, if in being, and known to be residents of this State, shall be made parties defendant to such action, and served with summons as in other civil actions; all nonresidents, or persons whose names and residences are unknown, shall be served with summons by publication as now required by law, or such service in lieu of publication as now provided by law. In cases where the contingent remainder, executory devise, or other limitation will, or may, go to minors, or persons under other disabilities, or to persons not in being, or whose names and residences are not known, or who may in any contingency become interested in said land, but because of such contingency cannot be ascertained, the judge of the Superior Court shall, in any such action brought for the purpose aforesaid, after due inquiry of persons who are in no way interested in or connected with such proceedings, designate and appoint some discreet person as guardian <i>ad litem</i> to represent such contingent remaindermen, or executory devisees, upon whom summons shall be served in such action as provided by law for other guardians <i>ad litem</i> , and it shall be the duty of such guardian <i>ad litem</i> to defend such action, and when counsel is needed to represent him to make this known to the judge, who shall by an order give instructions as to the employment of counsel and the payment of fees. And all contingent remaindermen, executory devisees, or other persons, who may be entitled to claim a contingent interest in said land, whether known or unknown, in being or not in being, shall be conclusively bound by any final judgment entered in such action, if made parties thereto and represented therein in the manner hereinbefore provided: <i>Provided, however</i> , that this act shall not apply to any sale of land made in which the executor or other personal representative shall have been either directly or indirectly the purchaser thereof.
Parties defendant.	
Service of summons. Service of summons by publication.	
Persons under disability or not identified.	
Guardian <i>ad litem</i> .	
Service on guardian.	
Guardian to defend action. Counsel.	
Parties bound by judgment.	
Proviso: personal representative not to have been purchaser.	
Time raising presumption.	SEC. 2. That where the purchaser of any lands made under the circumstances narrated in section one hereof, or any person holding or claiming the same under or through such purchaser, shall have been in the peaceable possession thereof for more than twenty years without any adverse claim having been asserted to the same by any person claiming under such will, and the records of the administration of the said estate do not affirmatively show what disposition has been made of the proceeds of the sale of such

land, then it shall be presumed, *prima facie*, that the proceeds of the sale of the said land have been applied to the payment of the necessary indebtedness of the said estate and the cost of the administration thereof, and the burden of proof to the contrary shall be upon the defendants in said action.

Presumption.
Burden of proof.

SEC. 3. This act shall apply only to sales of land made under the circumstances narrated in sections one and two hereof, occurring before the passage of the same, and shall be in force from and after its ratification.

Application of act.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 71

AN ACT TO AMEND SECTION 6395 OF THE CONSOLIDATED STATUTES, RELATING TO THE CAPITAL OF REAL ESTATE TITLE INSURANCE COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand three hundred and ninety-five of the Consolidated Statutes be amended by striking out the words "nor more than two hundred and fifty thousand dollars" in line three thereof.

Section amended.
Capital stock.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 72

AN ACT TO AMEND SECTION 2985 OF THE CONSOLIDATED STATUTES, AFFECTING NEGOTIABLE INSTRUMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand nine hundred and eighty-five of the Consolidated Statutes be amended by adding thereto the following: "An instrument is payable at a determinable future time, within the meaning of this chapter, notwithstanding the fact that it contains a provision waiving notice of protest, notice of dishonor, and an agreement to be bound notwithstanding any extension of time which may be granted. Or if collaterals have been deposited as security for the payment thereof and the instrument contains a provision that if the value of the securities so deposited has so decreased or declined as to render the holder insecure, the holder may require the maker to deposit other and further collaterals to secure the same, and, upon failure to comply with such demand, to declare the instrument due at once. An

Section amended.
Provisions not affecting negotiability.
Provisions for increase of collateral.

Instruments payable on contingencies.
Contingency affecting maturity.

instrument payable upon a contingency is not negotiable, and the happening of the event does not cure the defect, but an instrument payable at a determinable future time is negotiable, even though it may mature or be declared due upon a contingency happening before such future time."

SEC. 2. This act to be in force from and after its ratification.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 73

AN ACT TO AMEND SECTION 6334 OF THE CONSOLIDATED STATUTES, RELATING TO TITLE INSURANCE POLICIES.

The General Assembly of North Carolina do enact:

Policies requiring approval.

SECTION 1. That subsection five of section six thousand three hundred and thirty-four of the Consolidated Statutes be amended by adding after the word "surplus" in line nine thereof the following: "without first having the approval of the Insurance Commissioner of North Carolina, which approval shall be endorsed upon the policy."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 74

AN ACT TO AMEND SECTION 6656 OF CHAPTER 110 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE INVESTIGATION AND PROSECUTION OF PERSONS WHO VIOLATE THE PROVISIONS OF THE STATUTES AS TO THE PRACTICE OF PHARMACY.

The General Assembly of North Carolina do enact:

Section amended.

Persons to investigate violations of law.

Certificate of nonregistration.

SECTION 1. That section six thousand six hundred and fifty-six of chapter one hundred and ten of the Consolidated Statutes be amended as follows: By inserting between the word "violated" and the word "the" in line two thereof the words "any member"; by inserting between the words "pharmacy" and "shall" in line three thereof the words "or any one appointed by the said Board of Pharmacy"; and by adding at the end of said section the following: "In all prosecutions for the violation of any of the provisions of this article (article three, chapter one hundred ten, Consolidated Statutes) a certificate under oath by the secretary of the Board of Pharmacy shall be competent and admissible as evidence in any court of the State that the person so charged with the

violation of this article is not a registered pharmacist or assistant pharmacist, as required by law."

SEC. 2. That this act shall be in full force and effect from and after the date of its ratification, and shall apply to all cases now pending in the courts of the State charging violations of article three, chapter one hundred and ten, of the Consolidated Statutes of North Carolina.

When act effective.

Application to pending cases.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 75

AN ACT TO PREVENT THE MARRIAGE OF FEMALES UNDER SIXTEEN YEARS OF AGE, EXCEPT BY CONSENT OF PARENTS OR PERSONS STANDING IN RELATION OF A PARENT AND UPON SPECIAL LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That the word "fourteen" in line two of section two thousand four hundred and ninety-four of the Consolidated Statutes be stricken out and the word "sixteen" be inserted in lieu thereof; and that at the end of said section there be added the words: "*Provided*, that females over fourteen years of age and under sixteen years of age may marry under a special license to be issued by the register of deeds, which said special license shall only be issued after there shall have been filed with the register of deeds a written consent to such marriage, signed by one of the parents of the female or signed by that person standing in *loco parentis* to such female, and the fact of the filing of such written consent shall be set out in said special license."

Age of consent.

Proviso: marriage under special license.

Written consent of parent or guardian.

SEC. 2. That all laws or parts of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in force from and after May first, one thousand nine hundred and twenty-three.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 76

AN ACT TO AUTHORIZE CEMETERY ASSOCIATIONS INCORPORATED BY ANY LOCAL, PRIVATE OR SPECIAL ACT OR RESOLUTION PRIOR TO JANUARY 10, 1917, TO HOLD LAND IN EXCESS OF THE LIMITATION SET FORTH IN THE ACT CREATING THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. That all cemetery associations or corporations created by any local, private or special act or resolution before

Limitation on holding power removed.

January tenth, one thousand nine hundred and seventeen, he and are hereby authorized and fully empowered to hold amounts of land in excess of the limitation provided in the local, private or special act or resolution incorporating or chartering such cemetery association or corporation.

Change of name
authorized.

SEC. 2. That all corporations or associations chartered or incorporated by any special act of the Legislature, as set forth in the preceding section hereof, be and are hereby authorized and fully empowered to change the name of such association or corporation by a majority vote of its directors, and upon such change in name it shall be the duty of the officers of the board of directors of such corporation or association to file with the clerk of the Superior Court a copy of resolution changing the name, which resolution must show the act of the Legislature creating or incorporating the same and the reasons for the change thereof.

Copy of resolution
for change
filed.
Details to be
recited.
Laws amended.

SEC. 3. That all laws or clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 24th day of February, A. D. 1923.

CHAPTER 77

AN ACT PROVIDING FOR THE ACCEPTANCE OF THE BENNETT PLACE IN DURHAM COUNTY, WITH A SUITABLE MARKER ERECTED BY THE FAMILY OF SAMUEL T. MORGAN, AND THE PERPETUAL CARE OF SAME.

Preamble.

That whereas the agreement signed by General W. T. Sherman, Major General of the United States Army, and General Joseph E. Johnston, General of the Confederate States Army, April eighteenth, one thousand eight hundred and sixty-five, at the Bennett place in Durham (then Orange) County, North Carolina, providing for the disbanding of all Confederate armies then in existence and the reestablishment of the State and Federal authority throughout the Confederate States of America, and the subsequent signing on April twenty-sixth, one thousand eight hundred and sixty-five, by Major General W. T. Sherman and General Joseph E. Johnston, at the said Bennett place, of a substituted agreement, the first agreement having been repudiated by E. M. Stanton, Secretary of War, for the disbanding of all troops under General Johnston's command, under which order the demobilization of the Confederate armies took place, constituted the final and last stand of the Confederate States in the Civil War; and

Preamble.

Whereas, in the perspective of time it is now becoming to be universally recognized that the maintenance of the principles of

local self-government or States' rights for which the South fought was essential to the continued expansion and development of Anglo-Saxon institutions which began to take form in the Great Charter of one thousand two hundred and fifteen; and that the Confederacy's gigantic efforts so vindicated the intrinsic virtue of the principles that these principles are today invoked by all sections of the United States, more latterly by Massachusetts, the home of William Lloyd Garrison and Wendell Phillips; and that the outcome of the great conflict in the light of history is not more with the North, which with its crushing strength preserved the outward form of the Union, than with the South, which with its courage and mighty sacrifices preserved its essence and spirit; and

Whereas blind logic selected a spot on the soil of North Carolina, the State which was first at Bethel, furthest at Gettysburg and last at Appomattox, upon which to enact the final scenes of the great drama, and by so doing fittingly acknowledged the surpassingly great contribution in blood and treasure of the people of the Commonwealth in defending the inviolable and now triumphant principle of local self-government, which fact, and the location of which spot, we owe to the fame of our State, and to the sacrifices of our forebears, to forever perpetuate; and

Whereas the Bennett place mentioned in the agreement signed April twenty-sixth, one thousand eight hundred and sixty-five, by Generals Johnston and Sherman belongs to the estate of the late Samuel T. Morgan, a native and devoted son of North Carolina, who acquired the property just prior to his death, which occurred in one thousand nine hundred and twenty-one, at Richmond, Virginia, where he was occupied as founder and president of the Virginia Chemical Company, for the purpose of erecting a monument which would keep alive the memory of the events which there took place; and

Whereas Mrs. Sallie F. Morgan, widow of Samuel T. Morgan, has expressed for herself and for other members of the family of Samuel T. Morgan, by letter addressed to R. O. Everett, a member of this Assembly, under date of January fifth, one thousand nine hundred and twenty-three, the desire to erect a suitable monument at the Bennett place and to present the monument and the Bennett place, containing about three and one-half acres of land, to the State of North Carolina, provided, the State would become responsible for the perpetual care of same: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the State of North Carolina accepts the generous offer of the family of the late Samuel T. Morgan to erect a suitable and acceptable monument at the Bennett place and to deed same, together with three and one-half acres of land, to the

Condition.	State of North Carolina upon condition that the State would become responsible for the care of same.
Appointments.	SEC. 2. That Colonel B. Cameron, General J. S. Carr, Prof. R. D. W. Connor, Dr. F. C. Brown, Mr. W. T. Bost, Hon. R. O. Everett, and Dr. D. H. Hill be and they are hereby appointed members of a body to be known and styled as the "Bennett Place Memorial Commission," whose duty it shall be to confer with the members of the Samuel T. Morgan family or the representatives of such, and agree upon the kind and style of monument to be erected at the Bennett place, and the inscriptions to be made thereon which would properly interpret to future generations the true significance of the events which there occurred.
Official entitlement.	
Inscription.	
Upkeep of ground and monument.	SEC. 3. That upon the completion of the monument, in accordance with the plans agreed upon, and the said monument, together with three and one-half acres of land, fronting the North Carolina Central Highway, which includes the old Bennett house site, is deeded to the said commission in trust for the use and benefit of the people of North Carolina, that W. N. Everett, the Secretary of State, and his successors in office, be and are hereby directed to take such steps as may be necessary to keep up the grounds and preserve the monument.
Appropriation.	SEC. 4. That there is hereby appropriated out of any unused funds in the hands of the State Treasurer, to be paid upon the order of the Council of State, a sum not to exceed fifty dollars for any one year to be expended by the Secretary of State in the proper and perpetual care of the monument and grounds.
Governor to fill vacancies.	SEC. 5. That if any of the above named commissioners shall decline to serve or there shall become a vacancy on the commission from any cause, then the Governor be and is hereby directed to fill said vacancy.
	SEC. 6. This act shall be in force from and after its ratification.
	Ratified this the 26th day of February, A. D. 1923.

CHAPTER 78

AN ACT TO MAKE IT UNLAWFUL TO SECRETLY PEEP INTO A ROOM OCCUPIED BY A WOMAN.

The General Assembly of North Carolina do enact:

Misdemeanor.	SECTION 1. That any person who shall peep secretly into any room occupied by a woman shall be guilty of a misdemeanor and upon conviction shall be fined or imprisoned in the discretion of the court.
Punishment.	

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A. D. 1923.

CHAPTER 79

AN ACT TO AUTHORIZE THE ISSUE AND SALE OF BONDS OF PRIVATE CORPORATIONS MATURING MORE THAN TWO YEARS AFTER THEIR ISSUANCE AT A RATE OF INTEREST NOT EXCEEDING EIGHT PER CENT.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and six of the Consolidated Statutes of North Carolina be and the same is hereby amended as follows: Strike out all of said section after the word "interest" in line thirteen thereof, and insert in lieu thereof the following: "Nothing contained in this section, however, shall be held or construed to prohibit private corporations from issuing and selling their coupon or mortgage bonds bearing a greater rate of interest than six per cent, but not exceeding eight per cent, nor from selling such bonds for less than the par value thereof, nor from paying a commission on or for the sale of such bonds: *Provided*, such bonds mature not less than two years from the date of their issuance. This section shall not apply to contracts executed prior to February twenty-first, one thousand eight hundred and ninety-five."

SEC. 2. This act shall be in effect from and after its ratification and shall not affect pending litigation.

Ratified this the 26th day of February, A. D. 1923.

CHAPTER 80

AN ACT PROVIDING FOR THE PUNISHMENT OF PERSONS UNLAWFULLY INJURING, ATTEMPTING TO INJURE, OR CONSPIRING TO INJURE PERSONS OR PROPERTY BY THE USE OF HIGH EXPLOSIVES.

The General Assembly of North Carolina do enact:

SECTION 1. That any person who shall willfully and maliciously injure or attempt to injure any person, or any building in actual use for residential or business purposes or customarily devoted to any such use or any contents thereof, by the use of nitroglycerin, dynamite, gunpowder, or other high explosive, shall be guilty of a felony, and on conviction shall be punished by imprisonment in the State's prison for not less than five years and not more than thirty years.

SEC. 2. That if any two or more persons shall conspire to willfully and maliciously injure any person, or any building in actual use for residential or business purposes or customarily devoted to any such use or any contents thereof, by the use of

Section amended.

Sale of private corporation bonds.

Commission on bonds.
Proviso: maturity of bonds.

Contracts heretofore executed.

Ratification act.
Pending litigation.

Acts declared felony.

Punishment.

Conspiracies declared felony.

- Punishment. nitroglycerin, dynamite, gunpowder, or other high explosive, each and every one so conspiring shall be guilty of a felony, and on conviction shall be punished by imprisonment in the State's prison for not less than two years and not more than fifteen years.
- Repealing clause. SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.
- SEC. 4. That this act shall be in force from and after its ratification.
- Ratified this the 26th day of February, A. D. 1923.

CHAPTER 81

AN ACT TO AUTHORIZE THE BOARDS OF COMMISSIONERS OF THE SEVERAL COUNTIES TO ESTABLISH AND MAINTAIN HOMES FOR INDIGENT ORPHAN CHILDREN.

The General Assembly of North Carolina do enact:

- Section amended. SECTION 1. That subsection twenty-nine of section one thousand two hundred ninety-seven of the Consolidated Statutes be amended by adding after the word "hospitals" and before the word "for"
- Powers extended. in the second line of said subsection the following: "establish and maintain homes for indigent orphan children."
- SEC. 2. That this act shall be in force and effect from and after its ratification.
- Ratified this the 26th day of February, A. D. 1923.

CHAPTER 82

AN ACT TO AMEND SECTION 6653 OF CHAPTER 110 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE OFFICERS OF THE BOARD OF PHARMACY.

The General Assembly of North Carolina do enact:

- Section amended. SECTION 1. That section six thousand six hundred and fifty-three of chapter one hundred and ten of the Consolidated Statutes of North Carolina is amended so as to read as follows:
- Board to elect officers. "The board of pharmacy shall elect two officers, a president and a secretary-treasurer, who shall hold their offices until their successors shall have been elected and qualified. The president shall be elected from the membership of the board. The secretary-treasurer may or may not be a member of the board, as the board shall determine. The secretary-treasurer shall give bond in such sum as may be prescribed by the board, conditioned for the faithful discharge of the duties of his office according to law,
- President.
- Secretary-treasurer.
- Bond of secretary-treasurer.

and said bond shall be made payable to the North Carolina Board of Pharmacy and approved by said board. The said board shall hold an annual meeting at such time and place as it may provide by rule for the examination of candidates and for the discharge of such other business as may legally come before it, and said board may hold such additional meetings as may be necessary for the examination of candidates and for the discharge of any other business."

Annual meetings.

Additional meetings.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A. D. 1923.

CHAPTER 83

AN ACT EMPOWERING MUNICIPALITIES, INCLUDING SCHOOL DISTRICTS, TO PROVIDE, MAINTAIN AND CONDUCT SUPERVISED RECREATION SYSTEMS AND TO ACQUIRE, ESTABLISH, CONDUCT AND MAINTAIN PLAY-GROUNDS, RECREATION CENTERS AND OTHER RECREATIONAL FACILITIES.

The General Assembly of North Carolina do enact:

SECTION 1. This act shall apply to cities, to towns, to townships, to school districts and to counties. The term "municipality" as used in this act includes any city, town, township, school district, and any county.

Application of act.
Municipality defined.

SEC. 2. The city council or governing body of any city or town, or the county commissioners or governing body of any county, or the board of trustees or governing body of any school district may dedicate and set apart for use as playgrounds, recreation centers and other recreational purposes, any lands or buildings, or both, owned or leased by such municipality and not dedicated or devoted to another and inconsistent public use; and such municipality may, in such manner as may now or hereafter be authorized or provided by law for the acquisition of lands or buildings for public purposes, acquire or lease lands or buildings, or both, for said recreational purposes; or if there be no law authorizing such acquisition or leasing of such lands or buildings, the governing body of any such municipality is hereby empowered to acquire lands or buildings, or both, for such purposes by gift, purchase, condemnation or lease.

Power to dedicate property already owned.

Power to acquire property.

SEC. 3. The governing body of any municipality as defined in section one shall have the power to provide, establish, maintain and conduct a system of supervised recreation, including play-

System of supervised recreation.

Appropriation. Delegation of powers.	grounds, recreation centers, and other recreational activities and facilities, and may appropriate funds for the same; and the authority to provide, establish, maintain and conduct such supervised recreation system and facilities may be vested by the said governing body in the school board, park board or recreation commission, as the governing body of such municipality may determine. Any such board, body or commission in which shall be vested by appropriate action of the said governing body the authority aforesaid may for the purpose of carrying out the provisions of this act employ play leaders, playground directors, supervisors, recreation superintendents, or such other officers or employees as they deem proper.
Play leaders and other officers and employees.	
Action vesting powers.	SEC. 4. If the governing body of any municipality shall determine that the power to provide, establish, conduct and maintain a supervised recreation system and facilities as aforesaid, and to acquire by gift, purchase, eminent domain or lease, lands and buildings for such purposes, shall be exercised by a recreation board or commission or the school board, or park board, such governing body shall by resolution or ordinance vest such powers in such body, and the body to which such powers and duties shall be thus delegated shall have the same powers which the said governing body would have had to effectually carry out the purposes of this act: <i>Provided, however,</i> that if there is not a recreation board or commission in existence and it is the desire of the governing body to vest the said powers, duties and responsibilities in a recreation board or commission, then the said governing body shall have the power to create such board or commission, which shall consist of five persons, at least two of whom may be members of the school board, to be appointed by the mayor or presiding officer of such governing body, to serve for terms of five years or until their successors are appointed, except that the members of such board or commission first appointed shall be appointed for such terms that the term of one member shall expire annually thereafter. The members of such board or commission shall serve without pay. Vacancies in such board or commission occurring otherwise than by expiration of term shall be filled only for the unexpired term, and such appointment shall be filled by the mayor or presiding officer of the governing body.
Powers delegated.	
Proviso: power to create recreation board.	
Components of recreation board.	
Terms of office.	
Classification of terms.	
Commissioners to serve without pay. Vacancies.	
Coöperation.	SEC. 5. Any two or more municipalities may jointly provide, establish, maintain and conduct a supervised recreation system and acquire property for and establish and maintain playgrounds, recreation centers, and other recreational facilities and activities.
Recreation board may accept gifts.	SEC. 6. A recreation board or commission or other authority in which this act vests the power to provide, establish, maintain and conduct such supervised recreation system may accept any grant or devise of real estate or any gift or bequest of money or other personal property or any donation to be applied, principal or income, for either temporary or permanent use, for playgrounds

or recreation purposes, but if the acceptance thereof for such purpose will subject the municipality to additional expense for improvement, maintenance, or renewal, the acceptance of any grant or devise of real estate shall be subject to the approval of the governing body of such municipality. Money received for such purpose, unless otherwise provided by the terms of the gift or bequest, shall be deposited with the treasurer of the municipality to the account of the recreation board or commission or other body having charge of such work, and the same may be withdrawn and paid out in the same manner as money appropriated for recreation purposes.

Gifts subject to approval.

Deposits of funds.

Payments from fund.

SEC. 7. The governing body of any municipality may, pursuant to law, provide that the bonds of such municipality may be issued in the manner provided by law for the issuance of bonds for other purposes, for the purpose of acquiring lands or buildings for playgrounds, recreation centers and other recreational purposes, and for the equipment thereof.

Bond issues authorized.

Purpose.

SEC. 8. Whenever a petition signed by at least twenty-five per cent of the qualified and registered voters in any municipality shall be filed in the office of the clerk of such municipality, requesting the governing body of such municipality to provide, establish, maintain and conduct a supervised recreation system and to levy an annual tax for the conduct and maintenance thereof of not less than----- mills nor more than----- mills on each dollar of assessed valuation of all taxable property within the corporate limits of such municipality, said petition setting forth definitely the maximum and minimum rate of said proposed tax, it shall be the duty of the governing body of such municipality to cause the question of the establishment, maintenance and conduct of such supervised recreation system as in the judgment of the governing body it may be advisable and practicable to provide, conduct and maintain out of the tax funds thus provided, to be submitted to the voters at a special election to be held as now provided by law for special elections for municipal corporations. Except the board ordering said election may fix the date thereof: *Provided*, the petition shall have been filed at least thirty days prior to the date of such election: *Provided further*, there shall be no new registration under this act.

Petition for establishment of system and levy of tax.

Order for election; question to be voted on.

Law governing election.

Board to fix date.

Proviso: time of filing petition.
Proviso: no new registration.

SEC. 9. Upon the adoption of such proposition at such election the governing body of the municipality shall by appropriate resolution provide for the establishment, maintenance and conduct of such supervised recreation system as they may deem advisable and practicable to provide and maintain out of the tax money thus voted. And the said governing body may designate, by appropriate resolution or ordinance, the body or commission to be vested with the powers, duties and obligations necessary for the establishment, maintenance and conduct of such recreation system as provided in this act.

Resolution for establishment, maintenance and conduct of system.

Appointment of recreation commission.

Playground and recreation tax.

SEC. 10. The governing body of any municipality adopting the provisions of this act at an election shall thereafter annually levy and collect a tax of not less than the minimum nor more than the maximum amount set out in the said petition for such election, which tax shall be designated as the "playground and recreation tax" and shall be levied and collected in like manner as the general tax of the municipality, but the same shall be in addition to and exclusive of all other taxes such municipality may levy or collect, nor shall such tax be sealed down under any existing law.

Additional to all other taxes.

Advice and counsel of State Director of Physical Education.

SEC. 11. That the State Board of Education may, upon request of such municipality, give to any municipality adopting, or considering the adoption of, the provisions of this act the benefit of the expert advice and counsel of the State Director of Physical Education provided for in section fourteen, chapter one hundred and forty-six, Public Laws of one thousand nine hundred and twenty-one, and may from time to time make and issue for the benefit of municipalities general suggestions furthering the purposes of this act.

General suggestions.

Laws not repealed nor impaired.

SEC. 12. This act does not repeal nor impair any power now vested by law in any municipality, or park or recreation board or commission.

SEC. 13. This act shall take effect from and after its ratification. Ratified this the 26th day of February, A. D. 1923.

CHAPTER 84

AN ACT TO AMEND SECTION 11, CHAPTER 77, PUBLIC LAWS OF 1919, AND SECTION 11, CHAPTER 116, PUBLIC LAWS OF 1919, REPEALING THE SAME AS APPLYING TO THE COUNTIES OF HAYWOOD, YANCEY, CHEROKEE, MADISON, AND JACKSON.

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That section eleven, chapter seventy-seven, of the Public Laws of one thousand nine hundred and nineteen, be and the same is hereby amended by adding after the word "repealed" in second line of said section the following: "*Provided*, that this act shall not apply to the counties of Haywood, Yancey, Cherokee, Madison and Jackson."

Proviso: counties excepted.

Proviso: counties excepted.

SEC. 2. That section eleven, chapter one hundred and sixteen, be and the same is hereby amended by adding after the word "repealed" in the second line of said act the following: "*Provided*, that this act shall not apply to the counties of Haywood, Yancey, Cherokee, Madison and Jackson."

Taxes heretofore collected.

SEC. 3. All dog taxes collected in the counties of Haywood, Yancey, Cherokee, Madison and Jackson and not disbursed at

the time of the ratification of this act shall be prorated among those having bona fide claims against said fund, and the balance, if any, paid over to the school fund of the county.

SEC. 4. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1923.

CHAPTER 85

AN ACT CONCERNING LIABILITY FOR PARTICIPATION IN BREACHES OF FIDUCIARY OBLIGATIONS AND TO MAKE UNIFORM THE LAW WITH REFERENCE THERETO.

The General Assembly of North Carolina do enact:

SECTION 1. *Definition of terms.*

1. In this act, unless the context or subject-matter otherwise requires: Definition of terms.

"Bank" includes any person or association of persons, whether incorporated or not, carrying on the business of banking. Bank.

"Fiduciary" includes a trustee under any trust, expressed, implied, resulting or constructive, executor, administrator, guardian, conservator, curator, receiver, trustee in bankruptcy, assignee for the benefit of creditors, partner, agent, officer of a corporation, public or private, public officer, or any other person acting in a fiduciary capacity for any person, trust or estate. Fiduciary.

"Person" includes a corporation, partnership, or other association, or two or more persons having a joint or common interest. Person.

"Principal" includes any person to whom a fiduciary as such owes an obligation. Principal.

2. A thing is done "in good faith" within the meaning of this act when it is in fact done honestly, whether it be done negligently or not. Good faith.

SEC. 2. *Application of payments made to fiduciaries.*

A person who in good faith pays or transfers to a fiduciary any money or other property which the fiduciary as such is authorized to receive, is not responsible for the proper application thereof by the fiduciary; and any right or title acquired from the fiduciary in consideration of such payment or transfer is not invalid in consequence of a misapplication by the fiduciary. Application of payments.

Rights and titles valid.

SEC. 3. *Registration of transfer of securities held by fiduciaries.*

If a fiduciary in whose name are registered any shares of stock, bonds or other securities of any corporation, public or private, or Registration of transfer of securities by fiduciary.

company or other association, or of any trust, transfers the same, such corporation or company or other association, or any of the managers of the trust, or its or their transfer agent, is not bound to inquire whether the fiduciary is committing a breach of his obligation as fiduciary in making the transfer, or to see to the performance of the fiduciary obligation, and is liable for registering such transfer only when registration of the transfer is made with actual knowledge that the fiduciary is committing a breach of his obligation as fiduciary in making the transfer, or with knowledge of such facts that the action in registration the transfer amounts to bad faith.

SEC. 4. *Transfer of negotiable instrument by fiduciary.*

Obligation of purchaser of negotiable instrument.

If any negotiable instrument payable or indorsed to a fiduciary as such is indorsed by the fiduciary, or if any negotiable instrument payable or indorsed to his principal is indorsed by a fiduciary empowered to indorse such instrument on behalf of his principal, the indorsee is not bound to inquire whether the fiduciary is committing a breach of his obligation as fiduciary in indorsing or delivering the instrument, and is not chargeable with notice that the fiduciary is committing a breach of his obligation as fiduciary unless he takes the instrument with actual knowledge of such breach or with knowledge of such facts that his action in taking the instrument amounts to bad faith. If, however, such instrument is transferred by the fiduciary in payment of or as security for a personal debt of the fiduciary to the actual knowledge of the creditor, or is transferred in any transaction known by the transferee to be for the personal benefit of the fiduciary, the creditor or other transferee is liable to the principal if the fiduciary in fact commits a breach of his obligation as fiduciary in transferring the instrument.

Transfer in payment of personal debt of fiduciary.

Transfer for personal benefit of fiduciary.

SEC. 5. *Check drawn by fiduciary payable to third person.*

Obligation of payee of check drawn by fiduciary.

If a check or other bill of exchange is drawn by a fiduciary as such, or in the name of his principal by a fiduciary empowered to draw such instrument in the name of his principal, the payee is not bound to inquire whether the fiduciary is committing a breach of his obligation as fiduciary in drawing or delivering the instrument, and is not chargeable with notice that the fiduciary is committing a breach of his obligation as fiduciary unless he takes the instrument with actual knowledge of such breach or with knowledge of such facts that his action in taking the instrument amounts to bad faith. If, however, such instrument is payable to a personal creditor of the fiduciary and delivered to the creditor in payment of or as security for a personal debt of the fiduciary to the actual knowledge of the creditor, or is drawn and delivered in any transaction known by the payee to be for the personal benefit of the fiduciary, the creditor or other payee is

Checks drawn to creditor of fiduciary.

Transactions for personal benefit of fiduciary.

liable to the principal if the fiduciary in fact commits a breach of his obligation as fiduciary in drawing or delivering the instrument.

SEC. 6. *Check drawn by and payable to fiduciary.*

If a check or other bill of exchange is drawn by a fiduciary as such or in the name of his principal by a fiduciary empowered to draw such instrument in the name of his principal, payable to the fiduciary personally, or payable to a third person and by him transferred to the fiduciary, and is thereafter transferred by the fiduciary, whether in payment of a personal debt of the fiduciary or otherwise, the transferee is not bound to inquire whether the fiduciary is committing a breach of his obligation as fiduciary in transferring the instrument, and is not chargeable with notice that the fiduciary is committing a breach of his obligation as fiduciary unless he takes the instrument with actual knowledge of such breach or with knowledge of such facts that his action in taking the instrument amounts to bad faith.

Checks payable to or transferred to fiduciary.

Actual knowledge required to charge receiver.

SEC. 7. *Deposit in name of fiduciary as such.*

If a deposit is made in a bank to the credit of a fiduciary as such, the bank is authorized to pay the amount of the deposit or any part thereof upon the check of the fiduciary, signed with the name in which such deposit is entered, without being liable to the principal, unless the bank pays the check with actual knowledge that the fiduciary is committing a breach of his obligation as fiduciary in drawing the check or with knowledge of such facts that its action in paying the check amounts to bad faith. If, however, such a check is payable to the drawee bank and is delivered to it in payment of or as security for a personal debt of the fiduciary to it, the bank is liable to the principal if the fiduciary in fact commits a breach of his obligation as fiduciary in drawing or delivering the check.

Deposits as fiduciary.
Liability of bank

Actual knowledge.

Check payable to bank.

SEC. 8. *Deposit in name of principal.*

If a check is drawn upon the account of his principal in a bank by a fiduciary who is empowered to draw checks upon his principal's account, the bank is authorized to pay such check without being liable to the principal, unless the bank pays the check with actual knowledge that the fiduciary is committing a breach of his obligation as fiduciary in drawing such check, or with knowledge of such facts that its action in paying the check amounts to bad faith. If, however, such a check is payable to the drawee bank and is delivered to it in payment of or as security for a personal debt of the fiduciary to it, the bank is liable to the principal if the fiduciary in fact commits a breach of his obligation as fiduciary in drawing or delivering the check.

Deposit in name of principal.

Liability of bank.

Actual knowledge.

Checks payable to bank.

SEC. 9. *Deposit in fiduciary's personal account.*

Deposit to personal account of checks payable to fiduciary.

If a fiduciary makes a deposit in a bank to his personal credit of checks drawn by him upon an account in his own name as fiduciary or of checks payable to him as fiduciary, or of checks drawn by him upon an account in the name of his principal if he is empowered to draw checks thereon, or of checks payable to his principal and indorsed by him, if he is empowered to indorse such checks, or if he otherwise makes a deposit of funds held by him as fiduciary, the bank receiving such deposit is not bound to inquire whether the fiduciary is committing thereby a breach of his obligation as fiduciary; and the bank is authorized to pay the amount of the deposit or any part thereof upon the personal check of the fiduciary without being liable to the principal, unless the bank receives the deposit or pays the check with actual knowledge that the fiduciary is committing a breach of his obligation as fiduciary in making such deposit or in drawing such check, or with knowledge of such facts that its action in receiving the deposit or paying the check amounts to bad faith.

Obligation of bank.

Actual knowledge.

SEC. 10. *Deposit in names of two or more trustees.*

Deposits in names of two or more trustees. Checks by individual trustee. Obligation of payee and of bank.

When a deposit is made in a bank in the name of two or more persons as trustees and a check is drawn upon the trust account by any trustee or trustees authorized by the other trustee or trustees to draw checks upon the trust account, neither the payee nor other holder nor the bank is bound to inquire whether it is a breach of trust to authorize such trustee or trustees to draw checks upon the trust account, and is not liable unless the circumstances be such that the action of the payee or other holder or the bank amounts to bad faith.

SEC. 11. *Act not retroactive.*

Act not retroactive.

The provisions of this act shall not apply to transactions taking place prior to the time when it takes effect.

SEC. 12. *Cases not provided for in act.*

Cases not provided for.

In any case not provided for in this act the rules of law and equity, including the law merchant and those rules of law and equity relating to trusts, agency, negotiable instruments and banking, shall continue to apply.

SEC. 13. *Uniformity of interpretation.*

Interpretation of act.

This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

SEC. 14. *Short title.*

Title.

This act may be cited as the Uniform Fiduciaries Act.

SEC. 15. *Inconsistent laws repealed.*

All acts or parts of acts inconsistent with this act are hereby repealed. Repealing clause.

SEC. 16. *Time of taking effect.*

This act shall take effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1923.

CHAPTER 86

AN ACT TO PROVIDE FOR THE RE-INDEXING OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

- SECTION 1. That there be, and is hereby, created a joint legislative committee consisting of one member of the Senate and two members of the House of Representatives, to be appointed by the President of the Senate and the Speaker of the House of Representatives, whose duty it shall be, within thirty days after the ratification of this act, to meet in the city of Raleigh and provide for the re-indexing of the Consolidated Statutes of North Carolina. Such commission is hereby authorized and empowered to make such arrangements as it may deem necessary for the accomplishment of this work. Said commission is authorized in its discretion to select one or more experienced persons, whose duty it shall be under the supervision of the commission herein created to prepare thorough, accurate and full alphabetical cross-indexes of the subjects contained in the Consolidated Statutes of North Carolina prepared under Public Laws of one thousand nine hundred and seventeen, chapter two hundred and fifty-two, and Public Laws one thousand nine hundred and nineteen, chapter two hundred and thirty-eight, and may in its discretion provide for the preparation of alphabetical cross-indexes for the public laws enacted since the preparation of the Consolidated Statutes of North Carolina, and may also in its discretion order the codification and publication in conjunction with said index all public laws enacted since the compilation of the Consolidated Statutes of North Carolina.
- SEC. 2. The said commissioners shall also provide proper cross-indexes of the Constitution of the United States, the Constitution of this State, the Statutes of the United States providing for the authentication of records, naturalization of aliens, the removal of causes from the State courts to the Federal courts, and of other matters contained in the Consolidated Statutes of North Carolina.
- SEC. 3. That for the purpose of defraying the expenses of the re-indexing commission herein provided for and for the pay-

Joint legislative committee.
Number and appointment.

Duty.

Authority of commission.

Selection of persons to do work.

Alphabetical cross-indexes.

Indexes to public laws.

Codification of public laws.

Cross-indexes to Constitution of State and United States.
Federal statutes contained in Consolidated Statutes.

Appropriation.

Expenditure.	ment for compiling the indexes herein provided and for such clerical assistance as may be necessary, there is appropriated the sum of six thousand dollars (\$6,000.00) or so much thereof as may be required, which shall be expended under the direction of said re-indexing commission and the Secretary of State in carrying out the purpose of this act. The compensation of the person or persons employed to make the index herein provided shall be fixed by the said commission: <i>Provided</i> , that such compensation and expenses for clerical and other assistance shall not exceed the amount herein appropriated. The re-indexing commissioners herein provided for shall be paid four dollars per day and their actual expenses for the time their services are required in the performance of the duties herein set out. All expenditures under the provisions of this act except the printing and binding of the index shall be made upon order of the chairman of the re-indexing commission, to be chosen by the other two commissioners, upon the State Auditor, who shall draw his warrant upon the State Treasurer for the same. The printing and binding of the re-index herein provided for shall be done and paid for as other public printing.
Compensation of person making index. Proviso: expenses not to exceed appropriation. Pay of commissioners.	
Orders for payment.	
Payment for printing and binding.	
Stationery and office equipment.	SEC. 4. That it shall be the duty of the Secretary of State to supply said re-indexing commission with paper and such other additional office equipment as may be necessary to carry into effect the provisions of this act.
Vacancies in commission.	SEC. 5. That should any vacancy occur in said legislative re-indexing commission, the Governor is authorized to fill such vacancy by appointment.
Delivery of work.	SEC. 6. That the commissioners shall, as soon as the re-index has been satisfactorily compiled, deliver the same to the Secretary of State, who shall have six thousand copies of same printed and bound, the copyright of which edition shall be secured to the State by the Secretary of State, and sold by him as hereinafter provided.
Copies printed Copyright.	
Copies printed in future editions. Insertion in volumes now on hand.	SEC. 7. That in all future editions of the Consolidated Statutes of North Carolina the new index shall be inserted in lieu of the one now contained in the Consolidated Statutes, and may in the discretion of the commission and the Secretary of State be inserted in the volumes now on hand.
Distribution of index.	SEC. 8. That the Secretary of State shall, when the said indexes have been published and bound, distribute one to those to whom the Public Laws are now distributed and to each member of this General Assembly: <i>Provided, however</i> , that volumes shall not be distributed to sheriffs and registers of deeds and shall only be sent to the State and court librarians outside the State of North Carolina who request the same. The Secretary of State is authorized to sell copies of the said index at such price as will reimburse the State of North Carolina for the cost of compiling, publishing and binding said copies, based upon an esti-
Proviso: sheriffs and registers of deeds excepted. Sent to states and courts on request. Sale of index. Price.	

mated sale of five thousand copies and to book dealers at a discount to be fixed by him.

Discount to book dealers.

SEC. 9. That as often as semiannually beginning January first, one thousand nine hundred and twenty-four, the Secretary of State shall pay to the Treasurer of the State the proceeds of the sale of said indexes.

Payment of proceeds into treasury.

SEC. 10. This act shall take effect from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 87

AN ACT TO AMEND SECTION 2717, CONSOLIDATED STATUTES, SO THAT ASSESSMENTS FOR LOCAL IMPROVEMENTS IN CITIES AND TOWNS SHALL BEAR INTEREST FROM THE DATE OF THE COMPLETION OF THE LOCAL IMPROVEMENT OF THE TOTAL COST THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and seventeen, Consolidated Statutes, be and the same is hereby amended by striking out the words "confirmation of the assessment roll" in the tenth line of said section, and substituting in lieu thereof the following: "Computation and ascertainment by the governing body after the completion of the local improvement of the total cost thereof, providing that this act shall not apply to improvements made under an ordinance prior to the ratification of this act."

Section amended

Interest on assessments.

Proviso: improvements heretofore made.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1923.

CHAPTER 88

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES, PLACING POLK COUNTY UNDER THE STATE-WIDE PRIMARY ELECTION LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes be amended by striking out the word "Polk" in line eight thereof.

Section amended.
County stricken out.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1923.

CHAPTER 89

AN ACT TO PREVENT THE COMMERCIALIZATION OF THE EMBLEM OF THE AMERICAN LEGION AND PROHIBIT THE WEARING AND DISPLAY OF THE SAME BY NON-MEMBERS.

The General Assembly of North Carolina do enact:

Acts declared
illegal.

SECTION 1. That it shall be unlawful for any one not a member of the American Legion, an organization consisting of ex-members of the army, navy and marine corps, who served as members of such organizations in the recent world war, to wear upon his or her person the recognized emblem of the American Legion, or to use the said emblem for advertising purposes, or to commercialize the same in any way whatsoever; or to use the said emblem in display upon his or her property or place of business, or at any place whatsoever.

Misdemeanor.
Punishment.

SEC. 2. That any one violating the provisions of section one of this act shall be guilty of a misdemeanor and fined not more than fifty dollars (\$50.00) or imprisoned not more than thirty days.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1923.

CHAPTER 90

AN ACT TO AMEND CHAPTER 166, PUBLIC LAWS 1921, CHANGING THE TIME FOR HOLDING SUPERIOR COURT IN AVERY COUNTY.

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That section one of chapter one hundred and sixty-six, Public Laws one thousand nine hundred and twenty-one, subsection thereof entitled "Avery County," be and the same is hereby amended so as to read as follows:

Terms of court.

"Avery County—Seventh Monday after the first Monday in March, for two weeks; ninth Monday before the first Monday in September, for three weeks, for civil cases only; sixth Monday after the first Monday in September, for two weeks."

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A. D. 1923.

CHAPTER 91

AN ACT TO AMEND SECTION 7653 OF THE CONSOLIDATED STATUTES, INCREASING THE BOND OF THE SECRETARY OF STATE FROM \$20,000.00 TO \$100,000.00.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred and fifty-three of the Consolidated Statutes be amended by striking out the words "twenty thousand" in lines two and three, and inserting in lieu thereof the words "one hundred thousand."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1923.

CHAPTER 92

AN ACT TO AMEND FEE BILL OF THE CLERK OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the ratification of this act that it shall be unlawful for the clerks of the Superior Courts of the respective counties of the State of North Carolina to charge fees for witness and juror tickets issued by them respectively.

SEC. 2. That this act shall only apply to those counties in which the clerk of the Superior Court is paid a salary in lieu of fees: *Provided*, this act shall apply only to Vance, Warren, Northampton, Wayne and Bertie counties.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Ratified this the 27th day of February, A. D. 1923.

CHAPTER 93

AN ACT TO REPEAL AN ACT AUTHORIZING THE ISSUE AND SALE OF BONDS OF PRIVATE CORPORATIONS MATURING MORE THAN TWO YEARS AFTER THEIR ISSUANCE AT A RATE OF INTEREST NOT EXCEEDING EIGHT PER CENT.

The General Assembly of North Carolina do enact:

SECTION 1. That an act to authorize the issue and sale of bonds of private corporations maturing more than two years after their issuance at a rate of interest not exceeding eight

per cent, which passed both Houses of the General Assembly of North Carolina of one thousand nine hundred and twenty-three, and was ratified on February twenty-sixth, one thousand nine hundred and twenty-three, as House Bill 324, Senate Bill 179, be and the same is hereby repealed.

SEC. 2. This act shall be in effect from and after its ratification. Ratified this the 28th day of February, A. D. 1923.

CHAPTER 94

AN ACT TO CREATE THE STATE SHIP AND WATER TRANSPORTATION COMMISSION.

Preamble.

Whereas, in order to further promote the public welfare, to provide cheaper transportation to the markets within and without the State of the products of the farms, the forests, mines, and factories of the State, and to effect cheaper transportation for commodities purchased by the people of the State, both within and without the State, it is deemed advisable to use more fully the navigable rivers, sounds and other bodies of water within the boundaries of the State: Now, therefore,

The General Assembly of North Carolina do enact:

State Ship and
Water Transportation
Commission created.
Number and
appointment.
Entitlement.
Proviso: removal
for cause.
Vacancies.

SECTION 1. That a State Ship and Water Transportation Commission is hereby created to consist of nine members, who shall be appointed by the Governor and confirmed by the Senate, who shall be known as the State Ship and Water Transportation Commission: *Provided*, that any commissioner appointed under this act may be removed by the Governor for cause. In the case of death, resignation, removal by the Governor for cause, or mental disability of any commissioner during his term of office, his successor shall be appointed by the Governor to fill out his unexpired term. If the Senate shall refuse to confirm any appointee of the Governor, then it shall be the duty of the Governor to appoint another and send his name to the Senate for its action. The board of commissioners shall at their first meeting, to be held not later than April fifteenth, one thousand nine hundred and twenty-three, at a place in the city of Raleigh to be designated by the Governor, elect one of their number chairman and another secretary, who shall hold for one year and until their successors are elected. The headquarters and main office of the commission shall be located in the State Capitol. The members of the said commission at their first meeting shall organize and adopt a common seal. They shall keep minutes of their meetings, which shall be open to public inspection. They shall have the power to adopt and enforce rules and regulations

Refusal of
Senate to confirm.

First meeting.

Organization.
Term of office.
Main offices.

Common seal.
Minutes open for
public inspection.
Rules and regu-
lations.

for the government of their meetings and proceedings, and for the transaction of the business of the commission, and shall have the power and authority to make all rules and regulations for the carrying out the true intent and purposes of this act. They shall meet at the offices of the commission at such regular times, not less than quarterly, as they may by rule provide, and may hold special meetings at any time and place at the call of the chairman or any four members.

Meetings
quarterly.

Special meetings.

SEC. 2. The said commission shall, as soon as practicable after its first meeting, carefully inquire, investigate and ascertain:

Duties of com-
mission.

1. If it is feasible and will be reasonably profitable to operate, freight rates and other advantages being considered, one or more lines of ship and water transportation on the navigable rivers, sounds, and other navigable waters within the boundaries of the State and between the towns located on such navigable waters and towns and cities located beyond the boundaries of the State to the north and to the south, along the Atlantic seaboard and elsewhere.

Feasibility and
possibility of
profit in operat-
ing water trans-
portation system.
Waters to which
inquiry extends.

2. The cost of purchasing suitable and adequate boats and ships and the cost of maintaining and operating the same.

Cost of pur-
chase, mainte-
nance and opera-
tion of vessels.
Docks, wharves
and landing
places in State.
Terminal facili-
ties beyond State.

3. The practicability of obtaining docks, wharves and other landing places along the banks of the said navigable rivers, and at towns located thereon within the State, and the feasibility of obtaining terminal facilities at towns or cities without the boundaries of the State, and the cost of building, buying or renting the same.

4. The reasonable estimate of the earnings of said one or more lines of water transportation to be operated and maintained by said commission.

Estimate of
earnings.

The said commission shall, after said investigation hereinbefore provided, report in writing its findings and conclusions to the Governor and Council of State, and that the commission named herein shall cause to be printed a complete report of their findings of facts and conclusions and mail copy of same to each member of the General Assembly, and if the said Governor and Council of State, after considering the said report, shall conclude that it is feasible, practicable and will be reasonably profitable to operate the said one or more lines of water transportation recommended, if any, by the said commission, then the Governor shall report the findings of said commission and Council of State to a subsequent general or special meeting of the General Assembly. But if the said Governor and Council of State shall from said report find that it is not feasible or advisable for the said lines of water transportation to be established and operated, then nothing further shall be done under this act, but the Governor shall report to the next General Assembly of North Carolina the action of the Governor and the Council of State, and shall transmit the report of the said commission.

Report to Gover-
nor and Council.

Report mailed
to members of
General As-
sembly.

Report to Gen-
eral Assembly in
session.

Effect of un-
favorable report.

Commissioners to qualify. SEC. 3. The members of the said commission shall each before entering upon the discharge of his duties take an oath that he will faithfully and honestly execute the duties of the office during his continuance in office.

Appropriation. SEC. 4. That for the purpose of making the investigation required by section two of this act, the sum of twenty-five thousand dollars (\$25,000) is hereby appropriated out of the general funds of the State Treasury, to be paid by the State Treasurer upon vouchers approved by the chairman and secretary of said commission and by the Governor of the State.

Pay of commissioners. SEC. 5. The members of the commission shall each receive ten dollars (\$10.00) per day while engaged in the discharge of the duties of their offices and their actual traveling expenses, and the same shall be paid upon voucher signed by the commissioner and approved by the chairman and secretary of the commission.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1923.

CHAPTER 95

AN ACT TO AMEND SECTION 195 OF THE CONSOLIDATED STATUTES, RELATING TO THE METHOD OF HOLDING EXAMINATIONS FOR APPLICANTS TO PRACTICE LAW.

The General Assembly of North Carolina do enact:

Section amended. SECTION 1. That section one hundred and ninety-five of the Consolidated Statutes be and the same is hereby amended by striking out in lines three and four of said section the words, Examinations. "by the chief justice and two associate justices to be designated by the court," and inserting in lieu thereof the words, "by the chief justice and four associate justices."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 96

AN ACT TO CHANGE THE MANAGEMENT OF THE NORTH CAROLINA SANATORIUM FOR THE TREATMENT OF TUBERCULOSIS.

The General Assembly of North Carolina do enact:

Consolidated Statutes amended. SECTION 1. That section seven thousand one hundred seventy-two of the Consolidated Statutes of one thousand nine hundred

and nineteen be and it is hereby amended so as to read as follows:
 "The body politic and corporate existing under the name and style of the North Carolina Sanatorium for the Treatment of Tuberculosis shall be controlled and managed by a board of directors composed of nine members, to be appointed by the Governor and confirmed by the Senate. Said board of directors shall be divided into three classes of three directors each; the first class to serve for a period of four years from the first day of March, one thousand nine hundred and twenty-three, the second class for a period of four years from said date, the third class for a period of six years from said date. Any director appointed under this act may be removed by the Governor for cause. In case of the death, resignation or removal from the State of any director during the term of his office, his successor shall be appointed by the Governor for the unexpired term. At the expiration of the various terms of such directors, their successors shall be appointed by the Governor for a term of six years, each, such appointments to be confirmed by the Senate."

Board of directors.

Classification.

Term of first class.

Term of second class.

Term of third class.

Removal for cause.

Vacancies.

Appointment of successors.

SEC. 2. All laws and parts of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall take effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

CHAPTER 97

AN ACT TO AMEND THE LAWS RELATING TO THE RECORDER'S COURT OF CUMBERLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in all actions of claim and delivery and all other actions of tort the recorder's court of Cumberland County shall have and exercise jurisdiction when the amount in controversy does not exceed the principal sum of five hundred dollars.

Jurisdiction

SEC. 2. That the compensation of the recorder and of the prosecuting attorney of the recorder's court of Cumberland County is hereby fixed at eighteen hundred dollars per annum for the recorder, and fifteen hundred dollars per annum for said prosecuting attorney, payable monthly.

Compensation of judge and prosecuting attorney.

SEC. 3. That all laws and parts of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in full force and effect on and after the first Monday in February, one thousand nine hundred and twenty-three.

When act effective.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 98

AN ACT TO AMEND CHAPTER 299, PUBLIC LAWS 1919, IN REGARD TO THE JURISDICTION OF RECORDERS' COURTS SO AS TO INCLUDE UNION COUNTY IN THE COUNTIES EXCEPTED FROM THE OPERATION THEREOF.

The General Assembly of North Carolina do enact:

Union added to
exceptions.

SECTION 1. That section two of chapter two hundred and ninety-nine, Public Laws of one thousand nine hundred and nineteen, be and the same is hereby amended by adding after the word "Mecklenburg" and before the words "and Forsyth" the word "Union."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 99

AN ACT TO PROVIDE FOR A COURT REPORTER FOR THE SUPERIOR COURT OF DAVIDSON COUNTY, AND TO PROVIDE MEANS FOR PAYING FOR THE WORK OF SUCH REPORTER.

The General Assembly of North Carolina do enact:

Employment
authorized.

SECTION 1. That the board of commissioners of Davidson County shall employ a competent person to take notes and report at all terms of the court held in said county for the trial of civil cases, and they may employ such reporter for all or any part of the terms of court held in said county for the trial of criminal cases.

Tax fee in civil
cases.

SEC. 2. That there shall be charged as a part of the bill of costs in every civil case in which a jury is impaneled, a stenographic fee of five dollars for every day or fraction of a day consumed in the trial of said case, which shall be paid by the party paying the other part of the bill of costs in said case.

Reporter notified
of appeals.

Copy of report
filed.

SEC. 3. That in all cases in which an appeal to the Supreme Court shall be entered, the party appealing shall give such court reporter notice of the fact of such appeal, and such reporter shall transcribe and make one copy of the notes of the evidence and judge's charge and other matters occurring in said trial, and shall file the same in the office of the clerk of the Superior Court of Davidson County to be used in making up and settling a statement of case on appeal. Charges made by said reporter for such transcribing and making of said copy shall be as fixed by the county commissioners, and shall be paid by the party adjudged to pay the costs of said appeal by the Supreme Court.

Pay for copy
of report.

In case, after notice of appeal and the transcribing of the notes of the evidence and judge's charge and other matters, said appeal should for any cause not be perfected, then the charges for transcribing and making of said copy shall be paid by the party adjudged to pay the costs of said cause in the Superior Court.

SEC. 4. That in all criminal cases where the commissioners shall deem it necessary and proper to employ a court reporter, bills of cost shall include charges for reporting and stenographic fee as is provided for in civil cases, and shall be paid in like manner by the defendant or the county.

Fees in criminal cases.

SEC. 5. That all costs charged or collected for stenographic or reporting fees shall be collected by the clerk of the Superior Court and paid to the county treasurer, and shall be turned into the general county funds of said county as a part of the general fund of said county to reimburse said county for the expense of employing such court reporter.

Collection of tax fees.

To use of general fund.

SEC. 6. That all laws or parts of laws in conflict herewith are hereby repealed.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 100

AN ACT TO AMEND SECTION 2445 OF THE CONSOLIDATED STATUTES, RELATING TO THE GIVING OF BONDS BY CONTRACTORS FOR THE BUILDING, REPAIRING OR ALTERING OF PUBLIC BUILDINGS, ROADS AND STREETS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand four hundred and forty-five of the Consolidated Statutes be amended by adding thereto the following: Every bond given by any contractor to any county, city, town or other municipal corporation for the building, repairing or altering of any building, public road or street, as required by this section, shall be conclusively presumed to have been given in accordance therewith, whether such bond be so drawn as to conform to the statute or not, and this statute shall be conclusively presumed to have been written into every such bond so given.

Section amended.

Conclusive presumption.

SEC. 2. Only one action or suit may be brought upon such bond, which said suit or action shall be brought in the county in which the buildings, road or street is located, and not elsewhere. In all suits instituted under the provisions of this statute, the plaintiff or plaintiffs shall give notice to all persons, informing them of the pendency of the suit, the name of the parties, with a brief recital of the purposes of the action, which said notice shall be published at least once a week for four successive weeks in some newspaper published and circulating in the county in which the

Action on bond

Locus.

Notice of suit.

Proof of service.	action is brought, and if there be no newspaper, then by posting at the courthouse door and three other public places in such county for thirty days. Proof of such service shall be made by affidavit as provided in case of the service of summons by publication. All persons entitled to bring and prosecute an action upon the bond shall have the right to intervene in said action, set up their respective claims, provided that such intervention shall be made within twelve months from the bringing of the action, and not later. If the recovery on the bond shall be inadequate to pay the amounts found due to all of the claimants, judgment shall be given to each claimant pro rata of the amount of the recovery. The surety on such bond may pay into court for distribution among the claimants the full amount of his liability, to wit, the penalty named in the bond, and upon so doing, such surety shall be relieved from further liability.
Right of intervention.	
Time for intervention.	
Judgments pro rata. Penalty paid into court.	
Pending suits.	SEC. 3. This act shall not affect pending suits and litigation. SEC. 4. This act shall be in force from and after the date of its ratification. Ratified this the 17th day of February, A. D. 1923.

CHAPTER 101

AN ACT TO AMEND CHAPTER 129, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1921, RELATIVE TO THE PHYSICAL EXAMINATION OF APPLICANTS FOR MARRIAGE LICENSE.

The General Assembly of North Carolina do enact:

Law amended.	SECTION 1. That chapter one hundred and twenty-nine of the Public Laws of North Carolina, session one thousand nine hundred and twenty-one, be and the same is hereby amended by adding the following words at the end of section two of said chapter and after the word "charge," to wit: " <i>Provided</i> , where a city or town is located in two or more counties, then the physician who practices medicine and surgery in the State and lives in said city may examine and execute such certificate in either county in which said city may be located: <i>Provided further</i> , that any physician who practices medicine and surgery in the State and lives within a radius of three miles of the county line in which the license is applied for may examine and execute such certificate."
Proviso: cities and towns in more than one county.	
Proviso: neighboring physicians.	
	SEC. 2. That this act shall be in force from and after its ratification. Ratified this the 17th day of February, A. D. 1923.

CHAPTER 102

AN ACT TO AMEND CHAPTER 21, PUBLIC LAWS, EXTRA SESSION 1921, AUTHORIZING AND EMPOWERING MUNICIPAL CORPORATIONS TO PROVIDE FOR ADEQUATE DRAINAGE AND TO ABATE NUISANCES, AND TO AMEND CHAPTER 56 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter twenty-one, Public Laws, Extra Session one thousand nine hundred and twenty-one, be amended as follows:

Strike out all of said section after the word "drained" in line ten thereof and substitute therefor the following: The city or town shall thereupon cause notice to be published once in a newspaper published in the municipality, or if no newspaper is published in the municipality, then in a newspaper published in the county and of general circulation in the municipality, or if no newspaper is published in the county, said notice shall be posted in three public places in the municipality, which notice shall state in general and briefly the fact that a nuisance has been created and so declared, and that it is the purpose of the city or town to abate the same by causing a system of drainage to be put in, and that the cost thereof is to be paid or assessed in one of the ways hereinafter provided. That the report of the engineer is on file and subject to inspection, and that on a date to be named in the notice a hearing will be had before the board as to whether the plan shall be adopted and the assessment made, at which hearing the persons affected may be present and present such objections as they may have to the adoption of the report of the engineer and the doing of the work. Said notice shall also contain the names of the owners of the property affected in so far as the same can be ascertained on reasonable inquiry. Said notice shall be published or posted at least ten days before the hearing.

SEC. 2. That section six thereof be amended so as to hereafter read as follows: At the hearing above provided for, the governing body shall also determine the manner in which the cost of said work shall be paid or assessed, which shall be in either of the following ways: (a) Each and every lot affected by the plan or system shall be assessed with the cost thereof upon the following basis: that is to say, such proportion of the total cost of the survey and construction as the area of said lot bears to the total area as shown by the plans of the engineer when adopted by the governing body, which sum shall be due in such annual installments as the governing body may determine, which shall not exceed five in number, and such installments shall bear interest; (b) The cost of the survey and the construction of the

Law amended.

Notice of proposed proceedings.

Details of notice.

Names of property owners affected.

Method of assessment.

Basis of assessment.

Payment by installments.

Cost of main drains and tributaries.

Payment by
installments.

main drains shall be borne by the municipality, and the cost of construction of tributary drains shall be assessed against the lots on which such tributary drains are constructed so that each lot shall bear the expense of tributary drains constructed on it. Said assessments shall be due in such annual installments as the governing body may determine, which shall not exceed five in number, and such installments shall bear interest.

Proviso: tax
for installments.

SEC. 3. That section eight thereof be amended by adding thereto the following: *Provided further*, that if the cost of drainage is to be paid as provided in section 6-b hereof, the governing body is authorized and directed to levy annually a tax which, with the assessments, will be sufficient to pay the principal and interest of said notes or installments as the same become due.

Action hereto-
fore taken vali-
dated.

SEC. 4. All acts or proceedings heretofore done or taken under this act prior to the amendments herein contained shall be valid.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 103

AN ACT TO VALIDATE CERTAIN OFFICIAL ACTS OF PAUL S. JORDAN, NOTARY PUBLIC, AND OTHERS.

Preamble:
notary public
bank officer.

That whereas Paul S. Jordan, of Winton, North Carolina, is a notary public in and for said Hertford County, North Carolina, and is also assistant cashier of Merchants and Farmers Bank of said county and State;

Preamble:
interest of bank.

And whereas the said Paul S. Jordan, by virtue of his office as notary public aforesaid, has taken acknowledgments and proofs of execution of certain papers in which the said Merchants and Farmers Bank of Winton, North Carolina, held or now owns an interest:

The General Assembly of North Carolina do enact:

Probates
validated.

SECTION 1. That all acknowledgments and proofs of execution of any and all notes, bonds, mortgages, deeds of trust, bills of sale or other form of commercial or negotiable paper, made before or taken by the said Paul S. Jordan, notary public, or any stockholder or any other officer of said Merchants and Farmers Bank, be and the same are hereby validated and ratified: *Provided, however*, that nothing herein shall be construed as impalring or destroying any vested rights or subject-matter of litigation in any court.

Proviso: vested
rights and pend-
ing litigation.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 104

AN ACT TO PROVIDE FOR TWELVE MONTHS SERVICE FOR
GRAND JURIES IN HOKE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That at the April term of Superior Court held for the county of Hoke a grand jury shall be drawn, the presiding judge shall charge it as provided by law, and it shall serve until the following April term, Hoke Superior Court: *Provided*, that at any time the judge of the Superior Court presiding over either criminal or civil court in said county may call said grand jury to assemble and may deliver unto said grand jury an additional charge: *Provided further*, that the judge of the Superior Court presiding over either criminal or civil court in said county may at any time discharge said grand jury from further service, in which event he shall cause a new grand jury to be drawn, which shall serve out the unfinished year.

Term for drawing grand jury.

Term of service.

Proviso: special calls for assembly.

Proviso: discharge of jury.

New grand jury drawn.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 105

AN ACT TO AMEND SECTION 3318 OF THE CONSOLIDATED
STATUTES OF 1919, AND TO VALIDATE THE RECORD-
ATION OF CERTAIN MAPS OR PLATS, SUBDIVIDING
LAND.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-three hundred and eighteen of the Consolidated Statutes of one thousand nine hundred and nineteen be amended by adding thereto the following: "That where any map or plat has been recorded, either by transcribing a correct copy thereof upon or by permanently attaching the original to the records or in a book designated 'Books of Plats,' such map or plat shall be deemed to have been recorded in full compliance with this section, notwithstanding the fact that the same has not been probated in accordance with the provisions of section thirty-three hundred and eighteen; and the registration of all plats and maps which have been recorded by transcribing a correct copy thereof upon or by permanently attaching the original to the records or in a book designated 'Book of Plats' is hereby validated as fully as if the statute had been fully and completely complied with: *Provided*, this bill shall not apply to pending litigation."

Section amended.

Registration declared legal.

Registration validated.

Proviso: pending litigation not affected.

Vested rights
not affected.

SEC. 2. This act shall not affect any vested rights accrued prior to its ratification.

SEC. 3. This act shall be in force from and after the date of its ratification.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 106

AN ACT TO AMEND SECTION 5106 OF THE CONSOLIDATED STATUTES, FORBIDDING THE SALE OF CERTAIN WEAPONS WITHOUT PERMIT.

The General Assembly of North Carolina do enact:

Receipt of
weapons sent
by mail, express
or freight for-
bidden.

Enumeration.

SECTION 1. That section five thousand one hundred and six of the Consolidated Statutes is hereby amended by adding to said section the following: "And it shall be unlawful for any person or persons to receive from any postmaster, postal clerk, employee in the parcel post department, rural mail carrier, express agent or employee, railroad agent or employee, within the State of North Carolina any pistol, so-called pump gun, bowie knife, dirk, dagger or metallic knucks without having in his or their possession and without exhibiting at the time of the delivery of the same and to the person delivering the same, the permit from the clerk of the Superior Court as provided in section five thousand one hundred and seven of the Consolidated Statutes."

Misdemeanor.
Punishment.

SEC. 2. Any person violating the provisions of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not less than fifty dollars nor more than two hundred dollars, or imprisoned not less than thirty days nor more than six months, or both, in the discretion of the court.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 107

AN ACT TO FACILITATE THE DRAWING OF JURIES FOR GRANVILLE AND WAYNE AND ROBESON COUNTIES.

The General Assembly of North Carolina do enact:

Evidence as to
competency.

SECTION 1. That the board of commissioners of Granville and Wayne and Robeson counties be and they are hereby authorized and empowered hereafter in preparing the jury list for said counties to summon one freeholder from each township in said counties to appear before said board and answer such questions

as may be asked by any member of said board of commissioners as to the competency to serve as jurors of such persons whose names may appear on the tax books of said counties, and who may not be known by any member of the said board.

The person so summoned shall be paid for said services the same compensation as is allowed jurors in Granville and Wayne and Robeson counties for such time as may be required of them to exceed two days.

SEC. 2. The said board of commissioners for the first week of each term of the Superior Court of said counties for the trial of civil and criminal causes shall cause to be drawn from the jury box forty-two scrolls, and for each additional week or for any court for the trial of civil causes only, said board of commissioners shall draw twenty-four scrolls.

SEC. 3. The names on said scrolls shall be certified to the sheriffs of the counties of Granville and Wayne and Robeson, and the jurors whose names appear on such scrolls shall constitute the jury for the next ensuing term.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 17th day of February, A. D. 1923.

CHAPTER 108

AN ACT FOR THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That all sheriffs and tax collectors who, by virtue of their office, have had the tax lists for the purpose of collecting the taxes of their respective counties, towns and school districts in their hands for the years one thousand nine hundred and seventeen, one thousand nine hundred and eighteen, one thousand nine hundred and nineteen, one thousand nine hundred and twenty, one thousand nine hundred and twenty-one, and one thousand nine hundred and twenty-two, and in case of death or default in collection, their personal representatives, bondsmen, or any agent that they may designate, are hereby authorized and empowered to collect arrears of taxes for each of the years aforesaid, under such rules and regulations as are now or may hereafter be provided for the collection of taxes.

SEC. 2. That no person shall be compelled to pay any tax under section one of this act who will make affidavit before any person authorized to administer oaths that the tax attempted to be col-

Payment.

Jurors for first Week.

Additional weeks and civil terms.

Certificates to sheriffs.

Jurors.

Repealing clause.

Power given to collect arrears.

Years covered.

Representatives of officers.

Affidavit of payment.

Executors and guardians.

Purchasers without notice.

Proviso: lands under mortgage.

Liability of officers not relieved.

Termination of power.

lected has been paid, nor shall any executor or guardian be compelled to pay any tax under the provisions of this act after he shall have made final settlement: *Provided*, this act shall not authorize a sale of any land for taxes which has been conveyed to a purchaser for value and without actual notice of the non-payment of the taxes prior to January first, one thousand nine hundred and seventeen: *Provided*, this act shall not authorize the sale of lands subject to a mortgage or deed in trust or other persons holding a lien upon said land taken without actual notice that such taxes had not been paid.

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their representatives or bondsmen, from the liability imposed by law to pay the State, county, and other taxes at the time and place required by law.

SEC. 4. That the authority herein given shall cease and determine on the first day of January, nineteen hundred and twenty-four.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 19th day of February, A. D. 1923.

CHAPTER 109

AN ACT TO AMEND CHAPTER 97, PUBLIC LAWS OF 1913, REQUIRING CERTAIN REPORTS OF COUNTY OFFICERS WHOSE COMPENSATION IS DERIVED FROM FEES.

The General Assembly of North Carolina do enact:

Moore stricken out.

SECTION 1. That chapter ninety-seven of the Public Laws of one thousand nine hundred and thirteen be amended by striking out the word "Moore" in line one of section two of said chapter.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 19th day of February, A. D. 1923.

CHAPTER 110

AN ACT TO AMEND SECTION 6786 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, IN REGARD TO DEAD BODIES TO BE FURNISHED MEDICAL SCHOOLS.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section sixty-seven hundred and eighty-six of the Consolidated Statutes of North Carolina be and the same

is hereby amended by inserting after the second word "soldier," in line eleven, the following: "or soldier, sailor or member of the Marine Corps of the World War who was honorably discharged from service, or the wife of such sailor or soldier." Exceptions

SEC. 2. That this act shall be in effect from and after its ratification.

Ratified this the 19th day of February, A. D. 1923.

CHAPTER 111

AN ACT TO AMEND CHAPTER 97 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE ELECTION LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand nine hundred and twenty-five of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out after the word "counties" in the second line the following: "not later than the first Monday in September in the year of our Lord one thousand nine hundred and six," and inserting in lieu thereof, "on the seventh Saturday before each primary election." Meetings,
Organization
of county board.

SEC. 2. That section five thousand nine hundred and twenty-nine of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out after the word "select" in the second line the following: "on or before the first Monday in September in the year of our Lord one thousand nine hundred and six," and inserting in lieu thereof, "on the seventh Saturday before each primary election." Date for selection
of registrars.

SEC. 3. That section five thousand nine hundred and forty-seven of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the entire section and inserting in lieu thereof the following:

Time when registration books shall be opened and closed.

The registration books shall be opened for the registration of voters at nine o'clock a.m., on the fifth Saturday before each election. The said books shall be closed at sunset on the second Saturday before each election. Time when
registration books
shall be opened
and closed.

Oath and duty of registrar.

Every registrar, before entering upon the discharge of the duties of his office, shall take an oath before a justice of the peace or some other person authorized to administer oaths, that he will support the Constitution of the United States and the Constitution of North Carolina not inconsistent therewith, and that he will honestly and impartially discharge his duties as Oath to be taken
by registrar.

Registration
books.

Hours when
books kept open.

Attendance at
polling places.

Custodian of
books.

registrar, and honestly and fairly conduct such election. The registrar of each township, ward or precinct shall be furnished with a registration book prepared as hereinbefore provided, and it shall be his duty, between the hours of nine o'clock a.m. and sunset on each day during the period when registration books are open, to keep open said books for the registration of any voters residing within such township, ward or precinct, and entitled to registration. On each Saturday during the period of registration the registrar shall attend with his registration books at the polling place of his precinct or ward, between the hours of nine o'clock a.m. and sunset, for the registration of voters.

SEC. 4. That section five thousand nine hundred and forty-eight of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words "register of deeds" in the third line and inserting in lieu thereof, "clerk of the Superior Court."

SEC. 5. That section five thousand nine hundred and sixty-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out said section and inserting in lieu thereof the following:

Blank certificates and return envelopes for absent voters.

Blank certificates
and envelopes
for absent voters.

The State Board of Elections shall furnish to the county board of elections in each county, at the same time ballots are furnished for any general or primary election, certificates in blank and return envelopes, to be used by absent voters, the said certificates to be in form as follows:

CERTIFICATE A

Certificate of
physical dis-
ability or absence
from county.

-----P. O. -----Date
To the Registrar and Judges of Election. -----Precinct:

I, -----, do hereby certify that I am a duly
qualified elector in -----Precinct, -----County,
North Carolina, and I enclose herewith ballot or ballots which I
wish to vote in the election to be held ----- 19----

I further certify on my honor that I am physically unable to
attend the polls, or will be absent from the county in which I
am entitled to vote, on the day of election.

(Signed) -----

Witness:

PHYSICIAN'S CERTIFICATE

Physician's
certificate.

I, -----, hereby certify that I am a regular
practicing physician in the county of -----, and certify
that ----- is physically unable to attend regular
polling place and vote in person on the above named day of
election.
(Signed) -----

I, _____, being duly sworn, say that I am physically unable to attend in person the regular polling place of my precinct, for the purpose of voting. Oath as to disability.

(Signed) _____

Subscribed and sworn to before me, this _____ day of _____, 19__

CERTIFICATE B

_____ State Certificate cover-
 _____ Date ing party vote.

To the Registrar and Judges of Election, _____ Precinct:

I, _____, do hereby certify that I am a duly qualified elector in _____ Precinct, _____ County, North Carolina, and I hereby cast my vote for each nominee of the _____ Party, to be voted for at the election to be held on _____, 19__.

I further certify on my honor that I am physically unable to attend the polls, or will be absent from the county in which I am entitled to vote, on the day of election.

(Signed) _____

Witness: _____

PHYSICIAN'S CERTIFICATE

I, _____, hereby certify that I am a regular practicing physician in the county of _____, and certify that _____ is physically unable to attend regular polling place and vote in person on the above named day of election. Physician's certificate.

(Signed) _____

I, _____, being duly sworn, say that I am physically unable to attend in person the regular polling place of my precinct, for the purpose of voting. Oath as to disability.

(Signed) _____

Subscribed and sworn to before me, this _____ day of _____, 19__

Said certificate shall be signed by the voter, and when signed, witnessed and properly certified, shall be counted as a vote for each of said nominees, subject to the right of challenge.

The return envelopes to be printed in form as follows: Upper left hand corner, "Name _____, _____ Postoffice. To be opened between three o'clock p.m. and sunset on the day of election. Endorsement printed on envelopes.

"_____ Registrar _____ Precinct
 "_____ P. O. _____ County, N. C."

Ballots furnished
by State Board.

Ballots furnished
by county board.

SEC. 6. That section five thousand nine hundred and eighty-one of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after the words "presidential electors on one ballot" in the sixth line thereof the following: "Said ballots shall be furnished and distributed by the State Board of Elections," and after the word "ballot" in the last line thereof the following: "Said ballots shall be furnished and distributed by the county board of elections."

SEC. 7. That section five thousand nine hundred and eighty-eight of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the entire section and inserting in lieu thereof the following:

"Abstract of votes for higher offices; preparation and disposition.

Abstract of
votes for high
offices.

Abstracts filed
and registered.

Abstracts for
State senators.

"An original abstract of all votes cast for State officers, representatives in Congress, for justices of the Supreme Court, for judges of the Superior Court, for solicitors and for United States Senators, shall be made and signed by the board of county canvassers. Said abstracts shall be filed by the board of county canvassers with the clerk of the Superior Court of the county, to be registered in his office. The board of county canvassers shall also prepare two abstracts of all votes cast for State Senators, when the senatorial district consists of more than one county, one of which shall be filed by it with the clerk of the Superior Court, to be registered in his office, and the other furnished by it to the county board of elections or other returning officer."

SEC. 8. That section five thousand nine hundred and eighty-nine of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the entire section and inserting in lieu thereof the following:

"Abstract of votes for county and township officers; preparation and disposition.

Abstracts of
votes for county
and township
officers.
Abstracts filed
and registered.

Returns to
Secretary of
State.

"An original abstract of all the votes cast for county and township officers and the members of the General Assembly shall be made and signed by the board of county canvassers. Said abstract shall be filed with the clerk of the Superior Court of the county, to be registered in his office. The clerk of the Superior Court shall, within five days after such returns are filed in his office, certify under his official seal, to the Secretary of State, upon blanks furnished him for that purpose, a list of all the persons voted for as members of the Senate and House of Representatives and all county officers, together with the votes cast for each and their postoffice address."

SEC. 9. That section five thousand nine hundred and ninety of the Consolidated Statutes of North Carolina be and the same is

hereby amended by striking out the entire section and inserting in lieu thereof the following:

"Filing of original returns; duplicate abstracts of votes for higher officers.

"When the canvass is concluded the board of county canvassers shall deliver the original returns, together with the original abstracts of votes cast for higher officers, county and township officers, hereinbefore mentioned, to the clerk of the Superior Court of the county, to be filed and registered in his office. The clerk of the Superior Court shall deliver by registered mail within five days after said original abstracts have been filed in his office, to the chairman of the State Board of Elections and the Speaker of the House of Representatives, in care of the Secretary of State, each one duplicate of the abstract of the votes cast for Governor and all State officers, for justices of the Supreme Court, for judges of the Superior Court, for solicitor, for representatives in Congress and for United States Senators. Said duplicates shall be under official signature and seal of the clerk of the Superior Court."

Filing and registration of original returns.

Duplicates to State Canvassing Board and House of Representatives.

Sec. 9a. That section five thousand nine hundred and ninety-one of the Consolidated Statutes of North Carolina be amended by adding at the end of said section the following: "*Provided*, that if one of the candidates for any office shall die within the period of five days next preceding the election and after the printing of the tickets to be voted in said election, and no successor to said candidate shall have been duly chosen, and new tickets printed and distributed to the various voting precincts, and no one of the surviving candidates shall receive a majority of the votes cast by those voting for other officers voted for in said election, no person shall be declared elected to such office, but the office so affected shall be declared to be vacant and shall be filled in the manner prescribed by law for the filling of vacancies in such offices."

Proviso: death of candidate preceding election.

Majority of votes cast.

Office declared vacant.

Manner of filling vacancies.

Sec. 10. That section five thousand nine hundred and ninety-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words "Secretary of State on the Thursday" in the second line and inserting in lieu thereof the words "State Board of Elections on the Tuesday."

Time for opening returns.

Sec. 11. That section five thousand nine hundred and ninety-six of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words "Secretary of State" in the third line thereof and inserting in lieu thereof the words "State Board of Elections."

State Board of Elections.

Sec. 12. That section six thousand and twelve of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words "Thursday" in the second line and inserting in lieu thereof the word "Tuesday."

Delivery of returns for presidential electors.

SEC. 13. That section six thousand and twenty-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the entire section and inserting in lieu thereof the following:

"Notices and pledges of candidates; with whom filed.

Notices and pledges of candidates in districts greater than county.

"Every candidate for selection as the nominee of any political party for the offices of Governor, Lieutenant Governor, Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, Attorney-General, and other State officers not herein mentioned, the justices of the Supreme Court, the judges of the Superior Court, United States Senators, members of Congress, solicitors, and State senators from districts composed of more than one county where there is no agreement as provided for in section six thousand and fourteen, to be voted for in any primary election, shall file with the State Board of Elections, at least six weeks before such primary is to be held, a notice stating his party affiliation, the office for which he is a candidate, and a pledge to abide by the result of and to support the party candidate nominated in the primary by the political party with which he affiliates.

Notices and pledges where one county covers district.

"Every candidate for selection as the nominee of any political party for the office of State senator from a district composed of one county only, or from a district composed of more than one county where there is an agreement as provided for in section six thousand and fourteen, member of the House of Representatives, and the county officers hereinafter referred to, shall file with the appropriate county board of elections, at least two weeks before such primary election is to be held, a like notice and pledge."

Ballot box for representatives and county officers in primary.

SEC. 14. That section six thousand and thirty-one of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words "Legislative Primary Box" in the fourth line and inserting in lieu thereof the words "Legislative and County Primary Box," and adding after the word "Assembly" in the ninth line the words "and county officers."

Ballots to be preserved.

SEC. 15. That section six thousand and forty-one of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the word "four" in the tenth line and inserting in lieu thereof the word "two."

Proviso: nominations where original nominee dies.

SEC. 16. That section six thousand and fifty-three of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding the following: "*Provided further*, that after the time for filing notice of candidacy has expired and the candidate who has been declared the nominee for any office shall die before the date of the primary, the vacancy thus created may be filled by nomination in like manner as above provided, and the name of the person so nominated shall be placed on the official

ballot: *Provided further*, that if, after the time for filing notice of candidacy has expired, any person who has filed notice of his candidacy in accordance with law, die, and there be only one other person who has filed notice of his candidacy for such office, the board of elections shall reopen the time for filing notice of candidacy, and fix a date upon which the primary election for such office shall be held."

Proviso: vacancy caused by death of sole candidate.

SEC. 17. That section six thousand and forty-nine of the Consolidated Statutes of North Carolina be and the same is hereby amended by renumbering the same five thousand nine hundred and eighty-a.

Section re-numbered. Ballots for State and district officers.

SEC. 18. That section six thousand and fifty of the Consolidated Statutes of North Carolina be and the same is hereby amended by renumbering the same five thousand nine hundred and eighty-b.

Section re-numbered. Ballots for county officers.

SEC. 19. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 20. That this act shall be in force from and after its ratification.

Repealing clause.

Ratified this the 20th day of February, A. D. 1923.

CHAPTER 112

AN ACT TO REGULATE THE TIMES FOR HOLDING TERMS OF SUPERIOR COURT IN ANSON AND RICHMOND COUNTIES IN THE THIRTEENTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter sixteen of the Public Laws of the State of North Carolina, Extra Session one thousand nine hundred and twenty-one, be and the same is hereby repealed.

Law repealed.

SEC. 2. That the Superior Courts of Anson and Richmond counties shall be held at the following times, to wit: Anson County, seventh Monday before the first Monday in March, for criminal cases only; first Monday in March for civil cases only; sixth Monday after the first Monday in March to continue for two weeks, the second week to be for civil cases only; fourteenth Monday after the first Monday in March, for civil cases only; first Monday after the first Monday in September, for criminal cases only; third Monday after the first Monday in September, for civil cases only; tenth Monday after the first Monday in September, for civil cases only. Richmond County, eighth Monday before the first Monday in March; fifth Monday after the first Monday in March; sixth Monday before the first Monday in September; fourth Monday after the first Monday in September—all for criminal cases; second Monday after the first Monday in March; twelfth Monday after the first Monday in March; fifteenth

Courts for Anson County.

Courts for Richmond County.

Monday after the first Monday in March; seventh Monday before the first Monday in September; first Monday in September; ninth Monday after the first Monday in September; thirteenth Monday after the first Monday in September—all for civil cases.

Repealing clause. SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1923.

CHAPTER 113

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATIVE TO TERMS OF COURT IN HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

Section amended. SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be and the same is hereby amended by striking out all words beginning with the word "fourth" in line two of the paragraph commencing with the word "Hertford" down to and including the word "September" in line three thereof and inserting in lieu of the same the following, to wit, "last Monday in July."

Term of court.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A. D. 1923.

CHAPTER 114

AN ACT TO AMEND CHAPTER 113, PUBLIC LAWS OF 1921, RELATIVE TO THE FEES OF JUSTICES OF THE PEACE IN HAYWOOD COUNTY.

The General Assembly of North Carolina do enact:

Law amended. SECTION 1. That chapter one hundred and thirteen, Public Laws of one thousand nine hundred and twenty-one, regular session, be amended by inserting between the words "Jones" and "and," in line eight of section two, the word "Haywood."

County inserted.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A. D. 1923.

CHAPTER 115

AN ACT FOR THE GRAND JURORS IN NASH COUNTY
SERVING SIX MONTHS.

The General Assembly of North Carolina do enact:

SECTION 1. At the first fall and spring terms of the criminal courts held for the county of Nash the grand jurors shall be drawn, the presiding judge shall charge them as provided by law and they shall serve during the remaining fall and spring terms respectively: *Provided*, that the grand jurors drawn at the next criminal term in said county following the ratification of this act shall serve during the remaining spring term.

Drawing of
grand jurors.

Charge of judge.
Service.

Provided: jurors
drawn at next
criminal term.

SEC. 2. That this act shall apply to Nash County only.

Application of
act.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Repealing clause.

Ratified this the 28th day of February, A. D. 1923.

CHAPTER 116

AN ACT TO REDEEM THE COUNTIES IN NORTHWESTERN NORTH CAROLINA WITHOUT RAILROAD FACILITIES, KNOWN AS THE "LOST PROVINCES" OF NORTH CAROLINA, BY AUTHORIZING THE CONSTRUCTION BY THE STATE OF A RAILROAD WHICH, IN CONNECTION WITH THE EXISTING RAILROADS, WILL CONSTITUTE A TRUNK LINE OF RAILROAD FROM NORTHWESTERN NORTH CAROLINA TO EASTERN NORTH CAROLINA, FOR THE TRANSPORTATION OF PERSONS AND FREIGHT FROM THE MIDDLE WEST AND COAL FIELDS INTO THE WESTERN, CENTRAL AND EASTERN PARTS OF NORTH CAROLINA, AND TO AID IN THE COMPLETION AND CONSTRUCTION OF CERTAIN ROADS IN NORTHWESTERN NORTH CAROLINA IN WHICH THE STATE ALREADY HAS A PECUNIARY INTEREST.

That whereas the State of North Carolina, by furnishing convict labor, heretofore aided in the construction of the Elkin and Alleghany Railroad from Elkin, North Carolina, towards Sparta, North Carolina, fifteen miles of which is now equipped and in operation and three miles in addition thereto have already been graded, and in which the State has stock which cost the State the sum of three hundred and three thousand dollars (\$303,000.00);

Preamble:
Interest of State
in Elkin and
Alleghany Rail-
road.

Preamble :
Interest of State
in Statesville Air
Line Road.

And whereas the State has heretofore aided in the construction of the Statesville Air Line Road from Statesville, North Carolina, towards Mount Airy, North Carolina, by furnishing convict labor in grading about twenty miles of said road and in which the State has two thousand six hundred and fifty shares of stock which cost the State one hundred and thirty-two thousand four hundred dollars (\$132,400.00) ;

Preamble :
Interest of State
in Watauga and
Yadkin River
Railroad. •

And whereas the State has heretofore aided in the construction of the Watauga and Yadkin River Railroad from North Wilkesboro towards Boone, North Carolina, about twenty-nine miles of which have been graded and equipped for operation, and was in operation up until July, one thousand nine hundred and sixteen, when portions of same was washed away by a freshet, and in which the State has five hundred and fifty-two shares of stock, which cost the State fifty-five thousand two hundred and fifty dollars (\$55,250.00) ;

Preamble : inter-
est of State in
turnpike com-
pany.

And whereas the State aided in the construction of a turnpike road from North Wilkesboro to Jefferson, North Carolina, by convict labor, in which the State has six thousand three hundred and eighty-one shares of stock, and which cost the State sixty-three thousand eight hundred and ten dollars (\$63,810.00) ;

Preamble :
use of State
funds in railroad
building author-
ized.

And whereas chapter three hundred and seventy-one of the Public Laws of one thousand eight hundred and eighty-three authorized the use of certain funds derived from the sale of the State's stock in the Cape Fear and Yadkin River Railroad in constructing a railroad by Taylorsville, North Carolina, to Wilkesboro, North Carolina, to some point on the Virginia or Tennessee line, upon certain terms and conditions contained in said act ;

Preamble :
routes proposed
to special com-
mission.

And whereas the foregoing proposed routes for the construction of railroads were proposed to the special commission appointed by the Governor of North Carolina to investigate the feasibility and the advisability of the State constructing or aiding in the construction of certain railroads in Western North Carolina, to wit :

Routes examined
by commission :
(1) Road from
Elkin to Sparta
and continuation.
Connection.
Utilizing prior
road.
(2) Taylorsville
to North Wilkes-
boro.
(3) North
Wilkesboro to
Boone and side
lines, utilizing
Watauga and
Yadkin River
Railroad.
(4) Statesville to
Elkin. Utilizing
Statesville Air
Line.

1. A railroad from Elkin, North Carolina, to Sparta, North Carolina, then to Jefferson and West Jefferson, North Carolina, connecting with the Norfolk and Western Railway at West Jefferson, in Ashe County, North Carolina, and from West Jefferson, North Carolina, to Boone, utilizing that portion of the Elkin and Alleghany Railroad already constructed.

2. From Taylorsville to North Wilkesboro, North Carolina, via Wilkesboro.

3. From North Wilkesboro, North Carolina, to Boone, North Carolina, with a line from Elkville to Lenoir and from Boone to Elkland, utilizing the Watauga and Yadkin River Railroad.

4. From Statesville to Elkin, utilizing the Statesville Air Line Railroad.

5. From North Wilkesboro to Jefferson or West Jefferson, connecting with the Norfolk and Western Railroad at West Jefferson, North Carolina; utilizing as much as practicable the old Wilkesboro-Jefferson Turnpike.

(5) North Wilkesboro to Jefferson or West Jefferson connections. Utilizing turnpike.

And whereas the special commissioners appointed by the Governor under and by virtue of chapter one hundred and forty-eight of Public Laws of one thousand nine hundred and twenty-one have made their report to the General Assembly of one thousand nine hundred and twenty-three, recommending the construction by the State of one or more of the above described roads, and also recommending the construction of a railroad through the northwestern part of the State, which when constructed in connection with other lines of railroad already constructed would constitute a trunk line of railroad from the northwestern part of the State to the seacoast, for the transportation of persons and freight from the Middle West and the coal fields into Western, Central and Eastern North Carolina: Now, therefore,

Preamble; report made.

Recommendations.

The General Assembly of North Carolina do enact:

SECTION 1. That A. A. Woodruff of Alleghany County; J. D. Thomas of Ashe County; B. B. Daughtery of Watauga County; Chas. Cowles of Wilkes County; J. H. Burke of Alexander County; Mark Squires of Caldwell County; D. M. Ausley of Iredell County; A. H. Wolf of Surry County; G. T. White of Yadkin County, and such other person or persons as may be associated with them, or their successors and assigns, whenever said persons or any six of them shall comply with the provisions of chapter sixty-seven of the Consolidated Statutes of North Carolina of one thousand nine hundred and nineteen, with reference to the incorporation of railroad companies, then and in that event said persons, their successors and assigns, shall have the power to construct and complete any or all of the railroads mentioned in the preamble of this act upon complying with the conditions and requirements hereinafter provided, and shall also have all powers and privileges provided for in chapter sixty-seven of the Consolidated Statutes of one thousand nine hundred and nineteen of North Carolina relative to railroads; and shall be known and designated as the Appalachian and Western North Carolina Railroad Company.

Corporators.

Incorporation.

Power to construct and complete railroads.

Powers and privileges under general law.

SEC. 2. That any county, town, municipality or township through or near which any of the proposed roads may be located and constructed may, under the provisions of chapter sixty-seven of the Consolidated Statutes of North Carolina, one thousand nine hundred and nineteen, subscribe to and take stock in said company when so formed, and in this manner raise the funds sufficient to take the stock required by this act to be furnished before the State subscribes its stock in said company, as hereinafter provided.

Corporate name. Counties, townships and municipalities may subscribe for stock.

Terms pre-
scribed for
authorization of
subscription by
State.

Subscription by
State.

Bond issues for
subscription.

Bond issue.

Maturity of
bonds.
Entitlement of
bonds.

Interest.

Date.

Interest semi-
annual.

Proceeds to be
delivered to
railroad company
in exchange for
stock.

Description of
bonds.

Authentication.

SEC. 3. That whenever any person or persons, firm or corporation, county, town or township shall subscribe in good faith and pay or give security therefor for fifty-one per cent of the stock, in a sufficient amount to defray fifty-one per cent of the expenses of the construction of any one of the proposed roads, or any section of any one of the proposed roads of not less than five miles in length, and shall in addition thereto execute to the State of North Carolina and deliver to the State Treasurer sufficient bond or bonds to be approved by the Governor and Council of State, conditioned that said person or persons, firm or corporation, so subscribing for the fifty-one per cent of the stock in the proposed road, and when said road or sections thereof is completed, will equip and put rolling stock on the same; then and in that event it shall be the duty, when said facts are so certified by the president and board of directors of said company to the Treasurer of the State of North Carolina, for said Treasurer to subscribe to forty-nine per cent of the stock necessary for the completion and construction of said road or section thereof; and for the purpose of paying for the stock in said company so subscribed by the State, the State Treasurer is hereby authorized, empowered and directed to issue and sell serial bonds of the State payable in not less than ten nor more than forty years from the date of the issue, to be known, styled and designated as The State of North Carolina Railroad Bonds, and said bonds to mature in annual installments or series, to be determined and fixed by the Governor and Council of State.

SEC. 4. That all of said bonds issued under and by virtue of section three of this act, or hereinafter authorized to be issued, shall bear interest at a rate to be fixed by the Governor and Council of State, but not to exceed five per cent per annum and to be dated the first day of January or July of the year in which they are issued. The interest on said bonds shall be paid semi-annually on the first day of January and July of each and every year so long as any portion of said bonds shall remain unpaid; and when sold the proceeds of the sale of the same shall be turned over by the Treasurer of the State to the treasurer of the Appalachian and Western North Carolina Railroad Company, when the treasurer of said company shall, in turn, turn over to the Treasurer of North Carolina stock in said railroad company in an amount equal to the money so turned over by the State Treasurer to the treasurer of said company.

That all bonds authorized and issued under this act shall be coupon and registered bonds of the denomination of one hundred dollars (\$100.00), five hundred dollars (\$500.00) and one thousand dollars (\$1,000.00), respectively, or of such other denomination as the board of directors of said railroad company, when so formed, may determine, and shall be signed by the Governor of the State and Treasurer, and sealed with the Great Seal of the

State. The coupons thereon may be signed by the State Treasurer alone, or he may have lithographed, engraved or printed thereon a facsimile of his signature. The said bonds shall be in all other respects in such form as the State Treasurer may direct. The coupons after maturity shall be receivable in payment of taxes, debts, dues, licenses, fines and demands of the State of any kind whatever, which shall be expressed on the face of the bonds. Before selling the bonds herein or hereinafter authorized to be issued, the State Treasurer shall advertise the sale of same and invite sealed bids in such manner as in his judgment may secure the best price. He is authorized to accept bids for the entire amount of said issue to be sold in any one year, or any portion thereof, and when the conditions are equal, he shall give the preference of the purchase to the citizens of North Carolina; and he is empowered to sell the bonds herein and hereinafter authorized in such manner as in his judgment will produce the best price, but not less than par and the accrued interest; and the full faith, credit and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds herein authorized to be issued and sold. All expenses necessarily incurred in the construction and sale of the bonds shall be paid from the proceeds of such sale; that said bonds shall be registered as provided for in the general law of the State of North Carolina with respect to the registration of bonds. The interest on said bonds shall be paid by the State Treasurer out of the general funds of the State, unless the dividends from the stock owned by the State in said railroad are sufficient to pay the interest thereon, in which case the interest shall be paid by the State Treasurer from the dividends received by the State from its stock in said roads.

Form

Coupons receivable for taxes.

Advertisement of sale of bonds.

Acceptance of bids.

Preference to citizens.

Sale below par forbidden. Faith, credit and taxing power of State pledged. Expense of issuance.

Payment of interest.

Dividends in exoneration of interest.

SEC. 5. That the board of directors of the Appalachian and Western North Carolina Railroad Company, when incorporated under the provisions of chapter sixty-seven of the Consolidated Statutes of North Carolina of one thousand nine hundred and nineteen, as hereinbefore provided, shall be and are hereby authorized, empowered and directed to have constructed a railroad of class "A" type, or such type as is possible and practicable, from some point on the Winston-Salem division of the Southern Railway, or from Mount Airy, North Carolina, or from Statesville, or Taylorsville, to connect with the Norfolk and Western Railway at West Jefferson, North Carolina, or to some point on the Virginia or Tennessee line to connect with either the Carolina, Clinchfield and Ohio Railroad Company, or the Appalachian division of the Southern Railway Company, or the Virginia and Southwestern Railway Company, or the Louisville and Nashville Railroad, or any other railroad company that may be hereafter formed, when located by the commissioners as hereinafter provided.

Construction of railroads authorized.

Terminals and routes.

Location and
routes.
Special commis-
sion on location.

Employment of
engineers.
Trunk line.

Preliminary
investigation.
Employment of
engineers.

Expense of loca-
tion.
Payment from
general fund.

Proviso: limit
of construction.

Limit of cost.

Authority from
other states.

Certificate of
location of
road.

Authority for
location and con-
struction.
Treasurer to issue
bonds.

That said road shall be located and constructed along the most feasible and practicable route in the discretion of the special commission, or a majority of same, appointed by the Governor under and by virtue of chapter one hundred and forty-eight of the Public Laws of one thousand nine hundred and twenty-one, ratified on the seventh day of March, one thousand nine hundred and twenty-one, who are hereby appointed and constituted a commission to locate said line after due investigation and report of competent engineers, to be employed by said commission, with the view of constructing a trunk line of railroad connecting with the coal fields of Southwest Virginia, East Tennessee and Kentucky, with Western, Central and Eastern North Carolina, for the purpose of transportation of persons and freight from the Middle West to Western, Central and Eastern North Carolina. That for the purpose of making the preliminary investigation, survey and location of said proposed road, said commissioners are hereby authorized to employ a competent engineer or engineers and to expend a sum of not exceeding fifty thousand dollars (\$50,000.00) in the preliminary location of said road, to be paid by the State Treasurer upon warrant of State Auditor in such amounts and at such times as ordered by said commission, out of the general fund in the State Treasury: *Provided, however*, that not more than one hundred and twenty-five miles of road shall be constructed under and by virtue of the provisions of this section of this act, not exceeding in cost ten million dollars (\$10,000,000.00).

SEC. 6. That the board of directors of the Appalachian and Western North Carolina Railroad Company, when incorporated as hereinbefore provided, are hereby empowered, authorized and directed to apply for and obtain the authority under the laws of either of the states of Virginia, Tennessee or Kentucky, or all of said states, if it should become necessary to construct a portion of proposed line in either of said states in order to make the proper connection and for the proper terminal facilities therein, by complying with the laws of said states in respect to the incorporation and construction of said road.

SEC. 7. That whenever the commissioners provided for in section five of this act, or a majority of the same, shall certify to the board of directors of the Appalachian and Western North Carolina Railroad Company that said proposed road has been located and the location and construction authorized by the Interstate Commerce Commission, then and in that event it shall be the duty of the Treasurer of the State of North Carolina to issue bonds of the State of North Carolina of the same terms and conditions and of the same tenor as provided for in section three of this act, and in such amounts and at such times from time to time as the president and board of directors, or a majority thereof, of the Appalachian and Western North Carolina Railroad Company may certify to the State Treasurer are necessary to issue in order

to defray the expenses of the construction of said road; which bonds shall be sold in the manner prescribed in sections three and four of this act, and the proceeds of the sale of said bonds shall be turned over to the treasurer of the Appalachian and Western North Carolina Railroad Company, when incorporated, and said company shall issue to the State of North Carolina stock in the said company equal to the amount of money turned over to the treasurer of said railroad company.

SEC. 8. That in case of refusal to act, death, resignation or removal of any one or more of the directors of the Appalachian and Western North Carolina Railroad Company, the Governor shall appoint their successor. That the directors of said road, when incorporated, are hereby authorized and empowered, after the said road is constructed or prior to the construction thereof, by and with the advice of the Governor and Council of State, to enter into any agreement and lease with any railroad company now in existence or that may be hereafter incorporated, to equip and operate said road, upon said terms and conditions as in the opinion of the said board of directors, the Governor and Council of State may deem wise and proper.

That the said board of directors are hereby authorized, empowered and directed to equip and provide for the operation of said road. That in the event that said road is operated under lease or by contract by some other railroad company as above provided, the dividends or rentals received by the State of North Carolina from the operation of said road shall be first applied to the payment of the interest on the bonds issued under and by virtue of the provisions of this act; and the remainder, if any, shall be set aside by the Treasurer as a sinking fund for the payment of the principal of said bonds at maturity. That the directors appointed by the Governor of the State shall in all meetings have power to vote the number of votes represented by the State's interest in said road; and the votes represented by the stock of said private stockholders shall be voted by directors elected by said stockholders.

That in the location of the proposed trunk line of road, authorized to be located by terms of this section of this act, that said commissioners are authorized to take into consideration any interest that the State has that might be utilized by said location, as well as any subscription that may in good faith be proposed by any person, persons, firm, corporation, county, town or township through which or near which said road may be located and constructed. That any county, town or township may subscribe to and take stock in said proposed trunk line, under the provisions and conditions provided for in chapter sixty-seven of the Consolidated Statutes of North Carolina of one thousand nine hundred and nineteen relative to subscribing to stock in railroads by counties.

Vacancies filled
by Governor.

Lease authorized.

Equipment and
operation of road.

Use of dividends
and rentals re-
ceived by State.

Directors ap-
pointed by Gov-
ernor.

Directors elected
by stockholders.

Considerations
governing loca-
tion.

Counties, towns
or townships may
subscribe to
stock.

Power of consolidation.

Acceptance of subscriptions.

Compensation of special commissioners.
Commission dissolved on completion of work.

Fund for payment of county, city or township bonds.

SEC. 9. That the board of directors of the Appalachian and Western North Carolina Railroad Company, when incorporated as hereinbefore provided for, shall have the power and authority to consolidate with any other railroad already incorporated or chartered and use the powers granted thereunder for the purpose of carrying out any of the provisions of this act. That said board of directors shall also have the power to accept subscriptions of stock from any person, persons, firm or corporation, or any county, town or township, through which the proposed trunk line of road may be located and constructed.

That the special commissioners provided for in this act shall serve without compensation with the exception of their actual expenses, which shall be paid by the State; and when said commissioners or a majority thereof have certified to the board of directors of the Appalachian and Western North Carolina Railroad Company the permanent location of said road and that the same has been approved by the Interstate Commerce Commission, with any other recommendation with respect to lease and operation of the same that they see proper to make, then and in that event their power shall cease under this act.

SEC. 10. That in case any county, city or township through which any one of the proposed roads may run shall vote bonds to aid in the construction thereof, the county commissioners or governing body of any of the same shall set aside the county or city tax on same, which shall be applied to the payment of the interest on said bonds.

SEC. 11. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 117

AN ACT AUTHORIZING AND EMPOWERING THE BOARD OF COMMISSIONERS OF McDOWELL COUNTY TO DRAW AN ADDITIONAL NUMBER OF JURORS FOR SERVICE AT THE CIVIL AND CRIMINAL TERMS OF COURTS OF McDOWELL COUNTY.

The General Assembly of North Carolina do enact:

Additional jurors authorized.

Number when grand jury drawn.

SECTION 1. That the board of county commissioners of McDowell County be and it is hereby authorized and empowered to draw as jurors from the box, as now provided by section twenty-three hundred and fourteen, article one, chapter forty-five of Consolidated Statutes of North Carolina, an additional number of jurors to those now provided by law. At each term when grand jury is to be selected, for the first week, forty-eight jurors shall be

drawn and summoned, and for each subsequent week of such terms and at all other terms, both civil and criminal, or mixed, regular or special, for each week, thirty jurors shall be drawn and summoned.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A. D. 1923.

CHAPTER 118

AN ACT TO AMEND THE CONSTITUTION OF THE STATE OF NORTH CAROLINA TO PROVIDE FOR THE INVIOLABILITY OF SINKING FUNDS.

The General Assembly of North Carolina do enact:

SECTION 1. That the Constitution of the State of North Carolina be and the same is hereby amended in manner and form as follows:

Insert a new section, which shall be known as section thirty, of article eleven, said section to read as follows:

"Sec. 30. All enactments of the General Assembly heretofore made providing for payments to be made into any sinking fund for the retirement of State bonds shall be irrevocable after the issuance of bonds for the retirement of which such provisions were made."

SEC. 2. That this amendment shall be submitted to all the qualified voters of the State at the next general election.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed "For Sinking Fund Amendment," and those opposed shall vote a ballot on which shall be written or printed the words "Against Sinking Fund Amendment."

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

Number for
other terms.

Constitution
amended.

Enactments pro-
viding for sink-
ing fund irre-
pealable after
issuance of bonds.

Amendment to
be submitted to
vote.

Ballots.

Law governing
election.

Certificate of
Governor to Sec-
retary of State
if voters ratify
act.
Enrollment by
Secretary of
State.
Amendment in
force from certi-
fication

CHAPTER 119

AN ACT TO PROVIDE FOR THE BURIAL OF INDIGENT
VETERANS OF THE WORLD WAR.*The General Assembly of North Carolina do enact:*Appropriation
authorized.

Amount.

Repealing clause.

SECTION 1. That the county commissioners of any county in North Carolina are hereby authorized, empowered, and directed to appropriate out of the general fund of the county a sum of not more than twenty-five dollars (\$25.00) to provide for the burial of any former member of the Army, Navy, or Marine Corps, who served in the recent world war, who shall die within the boundaries of the said county and whose estate or relatives are unable to provide for the burial of said veteran, and whose burial has not otherwise been provided for.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 120

AN ACT TO CORRECT STATE GRANT NUMBER 479 TO
DAVID BALEW, YANCEY COUNTY.Preamble:
error in grant.

Whereas, on April fifth, one thousand eight hundred and forty-four, Thomas Vance, county surveyor of Yancey County, did make a survey, by virtue of county warrant number one thousand six hundred and forty-one, of one hundred acres of land in said county for David Balew, upon which survey and warrant State grant number four hundred and seventy-nine was issued on January ninth, one thousand eight hundred and forty-five; and

Preamble:
error in call.

Whereas the third call of said survey is given as "south twenty-five degrees west," while the plat accompanying said survey shows the third line as running southeast, and if platted southwest the shape of land would be one on which a grant could not be issued to cover: Therefore,

The General Assembly of North Carolina do enact:

Error corrected.

SECTION 1. That the third call in State grant number four hundred and seventy-nine issued to David Balew and recorded in the office of the Secretary of State in Grant Book number one hundred and fifty, page two hundred and twenty-eight, and in the original surveyor's certificate on file in the office of the Secretary of State as file number four hundred and eighty, Yancey County, be and is

hereby corrected to read: "South twenty-five degrees east one hundred and sixty poles to a stake." Corrected reading.

SEC. 2. That the Secretary of State be and he is hereby directed to make such changes in his records as are ordered in this act, and to issue a new grant to be designated "Corrected Grant number four hundred and seventy-nine," and dated the same day on which this act is ratified, said new grant to be delivered to the holder of the original grant. Change in record.
New grant to be issued and delivered.

SEC. 3. This act shall take effect upon date of ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 121

AN ACT SUPPLEMENTAL TO HOUSE BILL No. 386, SENATE BILL No. 723, THE SAME BEING AN ACT ENTITLED "AN ACT TO REDEEM THE COUNTIES IN NORTHWESTERN NORTH CAROLINA WITHOUT FACILITIES, KNOWN AS THE 'LOST PROVINCES' OF NORTH CAROLINA, BY AUTHORIZING THE CONSTRUCTION BY THE STATE OF A RAILROAD WHICH, IN CONNECTION WITH THE EXISTING RAILROADS, WILL CONSTITUTE A TRUNK LINE OF RAILROAD FROM NORTHWESTERN NORTH CAROLINA TO EASTERN NORTH CAROLINA, FOR THE TRANSPORTATION OF PERSONS AND FREIGHT FROM THE MIDDLE WEST AND COAL FIELDS INTO THE WESTERN, CENTRAL AND EASTERN PARTS OF NORTH CAROLINA, AND TO AID IN THE COMPLETION AND CONSTRUCTION OF CERTAIN ROADS IN NORTHWESTERN NORTH CAROLINA IN WHICH THE STATE ALREADY HAS A PECUNIARY INTEREST."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number three hundred and eighty-six and Senate Bill number seven hundred and twenty-three, being a bill to be entitled "An act to redeem the counties in Northwestern North Carolina without facilities, known as the 'Lost Provinces' of North Carolina, by authorizing the construction by the State of a railroad which, in connection with the existing railroads, will constitute a trunk line of railroad from Northwestern North Carolina to Eastern North Carolina, for the transportation of persons and freight from the Middle West and coal fields into the western, central and eastern parts of North Carolina, and to aid in the completion and construction of certain roads in Northwestern North Carolina in which the State already has a pecuniary interest," be and the same is hereby amended as follows: By adding at the end of section seven of said section

Additional commissioners.

the following: "That O. Max Gardner and W. L. Long be and are hereby appointed additional commissioners, as provided for in said section, for the purpose of locating said proposed railroad."

Vacancies.

That in case there is a vacancy upon said commission by reason of death, resignation or refusal to qualify, the Governor is hereby directed to appoint his successor.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 122

AN ACT TO CREATE IN THE DEPARTMENT OF PRINTING AND LABOR A DIVISION DEVOTED TO THE DEAF; TO PROVIDE FOR THE APPOINTMENT OF A COMPETENT DEAF MAN TO TAKE CHARGE OF SUCH DIVISION; TO ENUMERATE HIS DUTIES AND AUTHORITY AND TO PROVIDE FOR HIS COMPENSATION AND FOR THE EXPENSE OF SUCH DEPARTMENT,

The General Assembly of North Carolina do enact:

Division created.

SECTION 1. There shall be created in the Department of Printing and Labor a division devoted to the deaf.

Appointment of competent deaf man to take charge.
Special work of labor for deaf.
Supervision of commissioner.
Collection of statistics.
Ascertainment of suitable trades and occupations.
Aid in securing employment.
Study of methods of education.

SEC. 2. The Commissioner of Printing and Labor shall appoint a competent deaf man to take charge of such division, who shall devote his time to the special work of labor for the deaf under the supervision of the Commissioner of Printing and Labor. He shall collect statistics of the deaf, ascertain what trades or occupations are most suitable for them and best adapted to promote their interest, and use his best efforts to aid them in securing such employment as they may be fitted to engage in.

He shall study the methods in use in the education of the deaf as exemplified in the deaf themselves, with a view to determining their practicability and respective values in lifting them to become self-supporting, useful citizens and enabling them to obtain the greatest amount of happiness in life.

Census.
Information and statistics as to their condition.
Statistics and information as to other states.

He shall keep a census of the deaf and obtain facts, information and statistics as to their condition in life, with a view to the betterment of their lot. He shall endeavor to obtain statistics and information of the condition of labor and employment and education of the deaf in other states, with a view to promoting the general welfare of the deaf in this State. He shall make reports and recommendations from time to time as may be pro-

Reports and recommendations.

vided by law, and he shall also issue special reports or pamphlets as may be deemed necessary, giving results and information that may be helpful.

Special reports or pamphlets.

SEC. 3. He shall be designated Chief of the Bureau of Labor for the Deaf.

Official designation.

SEC. 4. The Chief of the Bureau of Labor for the Deaf shall receive a salary which shall not exceed the sum of two thousand dollars (\$2,000.00) per annum, payable monthly on the certificate of the Commissioner of Printing and Labor. Expenses necessarily incurred by such Chief of the Bureau of Labor for the Deaf, under the direction of the Commissioner of Printing and Labor, not to exceed the sum of one thousand dollars (\$1,000.00) per annum, shall also be paid out of the State Treasury on the certificate of the Commissioner of Printing and Labor.

Salary.

Allowance for expenses.

SEC. 5. In case the duties herein enumerated should not occupy all of the time of such Chief of the Bureau of Labor for the Deaf, he shall perform such other duties in the Department of Printing and Labor as may be assigned him by the Commissioner of Printing and Labor.

Other duties may be assigned.

SEC. 6. This act shall take effect and be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 123

AN ACT TO AMEND CHAPTER 1 OF THE PUBLIC LAWS, EXTRA SESSION, 1921, RELATING TO THE REGISTRATION AND SUPERVISION OF BONDS ISSUED BY COUNTIES, TOWNSHIPS, SCHOOL DISTRICTS AND MUNICIPAL CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one of the Public Laws, Extra Session, one thousand nine hundred and twenty-one, be and is amended as follows: Strike out all of section two and insert in lieu thereof the following:

"Sec. 2. That it shall be the duty of the recording officer of the governing body or board which shall hereafter authorize any bonds of a county, township, school district, municipality or taxing district, having a fixed maturity of at least one year after the date thereof, to file with the State Auditor a statement giving the amount so authorized, their date, the time or times of maturity thereof, and of the interest payable thereon, the rate of interest to be borne, the place or places at which the principal and interest will be payable, the denomination thereof, and the purpose of issuance, and said statement shall also contain

Recording officer to report to Auditor.

Items of report

Bonds not valid until reported. Auditor to record report.

Certificate of filing and recording.

Certificate conclusive evidence.

the name of the board in which is vested the authority and power to levy the taxes for the payment of the principal and interest of such bonds, and a reference to the law under which such bonds are to be issued; and no such bonds shall be valid until such statement shall have been filed. The State Auditor shall record the substance of such statement in a book or books to be provided for that purpose, and upon request of such recording officer shall issue his certificate to the effect that the statement required by this section has been filed and recorded, and such certificate shall be conclusive evidence of the fact of filing and recording in any action or dispute in relation to the validity of such bonds."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 124

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO THE TERMS OF COURT IN TYRRELL COUNTY, TO AMEND CHAPTER 19 OF THE PUBLIC LAWS OF 1921, EXTRA SESSION, AND TO PROVIDE AN ADDITIONAL TERM OF COURT FOR SAID COUNTY.

The General Assembly of North Carolina do enact:

Paragraph and section amended.

Time for opening court.

Power of commissioners abrogated.

New term established.

Repealing clause.

SECTION 1. That the tenth paragraph of section one thousand four hundred and forty-three of the Consolidated Statutes, relating to the terms of court in Tyrrell County, be and the same is hereby amended by placing a period after the word "term" in the fourth line of said paragraph and by striking out the last four words of said line and all of line five of said paragraph; that chapter nineteen of the Public Laws of one thousand nine hundred and twenty-one, Extra Session, relating to the opening of the courts in Tyrrell County, be and the same is hereby amended by striking out all of section two of said chapter and by changing the figures three, four and five in sections three, four and five respectively to two, three and four.

SEC. 2. That there shall be for Tyrrell County one more term of Superior Court, which shall be held for a period of two weeks, beginning on the fifth Monday before the first Monday in March.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 125

AN ACT MAKING IT A MISDEMEANOR TO LEAVE AN
UNUSED WELL OPEN AND EXPOSED.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation, after discontinuing the use of any well, to leave said well open and exposed; that said well, after the use of same has been discontinued, shall be carefully and securely filled: *Provided*, that this shall not apply to wells on farms that are protected by curbing or board walls. Any person violating any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, in the discretion of the court.

Leaving well
open unlawful.

Well to be filled.

Proviso: wells
protected.
Misdemeanor.

Punishment.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 126

AN ACT TO PROVIDE FOR THE RELIEF OF ELLA MURPHY.

That whereas, on or about the twenty-seventh day of February, one thousand nine hundred and twenty, one Ella Murphy was employed to work in the laundry department of the State School for the Blind and the Deaf, and that it was her duty to feed washed clothes to an ironing or mangling machine in the said laundry for the purpose of ironing the clothes; that while engaged in her duties as described above, she noticed a loose piece of canvas covering on one of the heavy iron rollers or manglers had become torn and would hang down each time the roller turned over; that she informed one of her employers of this condition and was told to return to her work and that the condition would be remedied in a few minutes, but not to stop what she was doing; that Ella Murphy did return to her work at the mangling or ironing machine, and in a few minutes, while feeding clothes to the said machine, her right hand was caught by the dangling piece of canvas and drawn between the iron rollers; that all of the fingers except the thumb on her right hand were mangled to a pulp and pulled entirely from their sockets; that the said Ella Murphy suffered great pain and injury; that she still, at times, suffers pain, though the accident occurred three (3) years ago, and that she is permanently in-

Preamble:
injury in dis-
charge of duty

jured: that she owns no property, is destitute and dependent upon the help and charity of her friends, and that she is unable to care for herself: Now, therefore,

The General Assembly of North Carolina do enact:

Appropriation.

SECTION 1. That the sum of two thousand and five hundred dollars (\$2,500.00) be set aside and paid to the said Ella Murphy by the Treasurer of North Carolina out of the funds not heretofore appropriated.

Clerk of Superior Court to appoint guardian.

SEC. 2. That the clerk of the Superior Court of Durham County shall name some suitable and competent person to invest in six per cent first-mortgage real estate bonds so much of the funds herein appropriated as are not necessary for the maintenance of Ella Murphy, but neither the clerk of the Superior Court nor any other person shall deduct any commission from the principal of this appropriation or interest thereon.

No commission to be allowed.

SEC. 3. This act shall be enforced from and after its ratification. Ratified this the 2d day of March, A. D. 1923.

CHAPTER 127

AN ACT TO ESTABLISH A SANATORIUM FOR TUBERCULAR PRISONERS.

The General Assembly of North Carolina do enact:

Administration of act.

Rules and regulations.

Determination of disease.

Necessity for special treatment.

Location of sanatorium.

Power and authority of directors.

SECTION 1. That the administration of this act is given exclusively to the board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis, which board is expressly authorized and empowered to make such rules and regulations not inconsistent with this act as it may deem wise: first, as to the determination of whether a particular convict is suffering with tuberculosis, and second, whether or not the disease is in such a stage as to require special treatment.

SEC. 2. There shall be established at, or as near to as feasible, the North Carolina Sanatorium for the Treatment of Tuberculosis, a sanatorium for the treatment of tubercular prisoners or convicts. The board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis shall have all the authority and power over said sanatorium as that conferred upon the State Board of Health over the said North Carolina Sanatorium in sections seven thousand one hundred and seventy-two, *et seq.*, of the Consolidated Statutes of one thousand nine hundred and nineteen.

Reports from county physicians or health officers.

SEC. 3. The county physician or county health officer of the various counties of the State who has examined any prisoner, or convict upon the public roads, and has pronounced him to be

affected with tuberculosis, is hereby required to report such case to the board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis, giving a history of the same and such other facts as the board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis may determine in its rules and regulations.

History of case and other facts.

SEC. 4. The physician in charge of the State's Prison or any particular convict camp of State prisoners shall make similar reports under similar rules and regulations to the board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis of all State prisoners who upon examination by him have been determined to be affected with tuberculosis.

Physician at State's Prison and convict camp.

SEC. 5. The board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis, upon receiving such reports, shall examine into the condition of these prisoners or convicts, and, if it is determined that such condition justifies it, shall direct their transfer from either county authorities, if a county prisoner, or the State's Prison, if a State's prisoner, to the sanatorium herein provided. The cost of such transfer, if it is a county prisoner, shall be paid by the county from which he is transferred; if a State prisoner, the cost shall be paid by the State's Prison.

Examination by directors of sanatorium.

Transfer to sanatorium.

Cost of transfer.

SEC. 6. In addition to the authority to make rules and regulations hereinbefore upon the board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis, it is further authorized to make such rules and regulations as in its judgment may seem wise in relation to the care and safe-keeping of the prisoners and convicts so transferred to the State Sanatorium for Tubercular Prisoners.

Care and safe-keeping of convicts.

SEC. 7. That there is hereby appropriated from funds not otherwise appropriated in the hands of the State Treasurer the sum of fifty thousand dollars (\$50,000.00) for the purchase of land and erection of adequate buildings for such sanatorium for prisoners and convicts; and there is further appropriated for the year one thousand nine hundred and twenty-three and the year one thousand nine hundred and twenty-four the sum of thirty-seven thousand five hundred dollars (\$37,500.00) for the support of such sanatorium during these years. The Auditor of the State shall issue his warrant for such parts of such sums as may be from time to time certified to him by the board of directors of the North Carolina Sanatorium for the Treatment of Tuberculosis, and the Treasurer shall pay said warrants from the appropriations herein made.

Appropriation for land and building.

Appropriation for support.

Issue and payment of warrants.

SEC. 8. All laws and parts of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 9. That this act shall take effect from and after its ratification.

Ratified this 2d day of March, A. D. 1923.

CHAPTER 128

AN ACT TO REPEAL CHAPTER 173 OF THE PUBLIC-LOCAL LAWS OF EXTRA SESSION OF 1920, RELATING TO COUNTY COMMISSIONERS PRACTICING LAW IN NEW HANOVER AND CARTERET COUNTIES.

The General Assembly of North Carolina do enact:

Law specifically repealed.

SECTION 1. That chapter one hundred and seventy-three of the Public-Local Laws, Extra Session one thousand nine hundred and twenty, be and the same is hereby repealed.

General repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 129

AN ACT TO AMEND CHAPTER 121 OF THE PUBLIC LAWS 1921, RELATING TO MAY TERM OF IREDELL SUPERIOR COURT.

The General Assembly of North Carolina do enact:

Beginning of term.

SECTION 1. That section two of chapter one hundred and twenty-one of the Public Laws of one thousand nine hundred and twenty-one, subdivision "Iredell," be amended by striking out the word "tenth" in line four of said subsection and insert in lieu thereof the word "eleventh."

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 130

AN ACT TO PROVIDE COMPENSATION FOR SERVICES RENDERED IN ORGANIZING THE SENATE AND HOUSE.

The General Assembly of North Carolina do enact:

Principal clerks and assistants.

SECTION 1. That the principal clerks of the Senate and House of Representatives, together with such assistants as may be necessary in arranging the halls of the Senate and House and

completing the organization of the two branches of the General Assembly before the day for convening thereof, and for such services as are rendered after adjournment in the completion of the records, shall receive the same per diem as shall be allowed by law to the said clerks and their assistants during the session.

SEC. 2. The State Auditor is hereby directed to issue his warrants for such clerks and for such time as is certified to by the President of the Senate and the Speaker of the House, upon vouchers signed by them.

Warrants for
payment.

SEC. 3. This act shall be in force from and after its passage. Ratified this the 2d day of March, A. D. 1923.

CHAPTER 131

AN ACT TO AMEND CHAPTER 36 OF THE PUBLIC LAWS OF NORTH CAROLINA, EXTRA SESSION OF 1921, IN REFERENCE TO TIME FOR HOLDING THE COURTS OF GRANVILLE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of paragraph "Granville County" of chapter thirty-six of the Public Laws of North Carolina, Extra Session of one thousand nine hundred and twenty-one, be and the same is hereby amended by adding after the word "September" in line four of paragraph "Granville County," the words "one week"; and by placing a semicolon after the word "week" and by adding after the word "September" and before the word "for" in the last line of said paragraph the words "one week."

Law amended.

Term shortened.

Term shortened.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 132

AN ACT TO AMEND CHAPTER 398 OF THE PUBLIC LAWS OF 1909, AND ACTS AMENDATORY THEREOF, RELATIVE TO RECORDER'S COURT OF NEW HANOVER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That at the election held in New Hanover County for the election of county officers in the year one thousand nine hundred and twenty-six, and each four years thereafter, there

Time for election.

Recorder elected.	shall be elected a recorder of the recorder's court of New Hanover County, who shall be inducted into office on the first Monday in December, one thousand nine hundred and twenty-
Term of office.	six, and who shall hold office for a term of four years, or until
Term extended.	his successor shall be elected and qualified; and the term of office of the present recorder of the recorder's court of said New Hanover County, George Harriss, shall be extended to and not expire until the said first Monday in December, in the year one thousand nine hundred and twenty-six, or until his successor shall have been elected and qualified.
Repealing clause.	SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.
	SEC. 3. That this act shall be in force and effect from and after its ratification.
	Ratified this the 2d day of March, A. D. 1923.

CHAPTER 133

AN ACT TO SAFEGUARD TRANSPORTATION OF LIFE BY FERRIES.

The General Assembly of North Carolina do enact:

Guard chains or gates.	SECTION 1. That each and every person, firm or corporation, owning or operating a public ferry upon any sound, bay, river, creek or other stream shall have securely affixed and attached thereto, at each end of the same, a detachable steel or iron chain, or in lieu thereof a steel or iron gate, and so affixed and arranged that the same shall be closed or fastened across the opposite end from the approach, whenever any motor vehicle, buggy, cart, wagon, or other conveyance shall be driven upon or shall enter upon the same; and shall be securely fastened or closed at each end of the ferry after such motor vehicle, buggy, cart, wagon, or other conveyance shall have been driven or shall have entered upon the same. And the said gates or chains shall remain closed or fastened, at each end, until the voyage across the stream upon which said ferry is operated shall have been completed.
Directions for use.	
To be closed during passage.	
Weight and type to be fixed.	SEC. 2. The board of county commissioners of every county in which any ferry is operated shall fix and determine a standard weight or size of chain, and a standard size, type, or character of gate, for use by said ferry, leaving it optional with the said owner or operator the use of chains or gates.
Misdemeanor.	SEC. 3. Any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor.
When act effective.	SEC. 4. This act shall be in force and effect from and after the first day of May, 1923.
	Ratified this the 2d day of March, A. D. 1923.

CHAPTER 134

AN ACT TO ERECT BUILDINGS AT THE STATE PRISON FARMS AND FOR NECESSARY REPAIRS AT THE STATE PRISON.

The General Assembly of North Carolina do enact:

SECTION 1. That the sum of forty thousand dollars (\$40,000.00) is hereby appropriated for the erection of sanitary, safe and suitable buildings for quarters at the Camp Polk State Prison Farm near Raleigh for prisoners and employees.

Appropriation
for erection of
buildings.

SEC. 2. That the sum of twenty-five thousand dollars (\$25,000.00) is hereby appropriated for the necessary repair and overhauling of the heating, lighting and water system at the Penitentiary or Central Prison and for the purchase and installation of additional necessary equipment.

Appropriation
for repairs.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 135

AN ACT VALIDATING THE ORGANIZATION OF SPECIAL SCHOOL DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. In all cases where, in accordance with the requirements of section seven of article seven of the Constitution of North Carolina, a majority of the qualified voters of any school district or of any proposed school district, or of any portion of a school district, have heretofore voted in favor of the levying of a special annual tax for school purposes in said school district, or proposed school district, or portion of a school district, as the case may be, to supplement the public school funds which may be apportioned to said district by the county board of education, and a tax has heretofore been levied and collected pursuant to said vote, and no court of competent jurisdiction has held said vote or said annual tax or the establishment or organization of said district to be invalid, the said vote and all acts and proceedings done or taken in or about the calling, holding or conducting of the election at which said vote was cast or in or about the registration of voters for said election are hereby legalized and validated.

Elections hereto-
fore had
legalized.

Levy and collec-
tion validated.

SEC. 2. In all cases referred to in section one of this act the inhabitants of such proposed school district are hereby constituted

Incorporation.

Corporate seals.
Consolidation or
abolition of
districts.

Proviso: pend-
ing litigation not
affected.
Repealing clause.

a body politic and corporate by the name and style by which such school district is known, and said body politic is hereby authorized to adopt a corporate seal, unless such school district has, since the vote aforesaid, been consolidated with or annexed to another school district, or unless the voters of such district have voted to revoke the said tax or abolish such district.

SEC. 3. *Provided*, that this act shall not apply to any litigation pending in any of the courts within the State.

SEC. 4. All acts and parts of acts in conflict with this act are hereby repealed.

SEC. 5. This act shall be in force from and after its ratification. Ratified this 2d day of March, A. D. 1923.

CHAPTER 136

AN ACT TO AMEND THE CONSOLIDATED STATUTES AND TO CODIFY THE LAWS RELATING TO PUBLIC SCHOOLS.

Preamble:
purpose of acts
relating to educa-
tion.

Whereas the acts of the General Assembly relating to public education are for the purpose of aiding all the people, and especially school officials, in maintaining and conducting a system of public schools and in providing revenue for the same; and

Preamble:
need for codify-
ing laws.

Whereas a great need is apparent for collecting all the laws relating to public education and codifying them in such a way as to set forth as clearly as possible the legal duties, powers, and responsibilities of the several school officials, in order to give them and all other friends of public education a clearer conception of their duties in maintaining and conducting public schools in accordance with the needs of the people and the provisions of the Constitution: Now, therefore,

The General Assembly of North Carolina do enact:

PART I

Interpretations.

ARTICLE I. INTERPRETATIONS

SECTION 1. *A general and uniform system of schools.*

General and
uniform system.
Tuition free of
charge.
School ages.
Length of term.
Privileges ex-
tended.

A general and uniform system of public schools shall be provided throughout the State, wherein tuition shall be free of charge to all children of the State between the ages of six and twenty-one years. The length of term of each school shall not be less than six months or one hundred and twenty days, and every man or woman twenty-one years of age or over who has not completed a standard high school course of study, or who desires to study the vocational subjects taught in said school, shall be given equal privileges with every other student in school.

The children of the white race and the children of the colored race shall be taught in separate public schools, but there shall be no discrimination in favor of or to the prejudice of either race. All white children shall be taught in the public schools provided for the white race, and all colored children shall be taught in the public schools provided for the colored race; but no child with negro blood, or what is generally known as Croatian Indian blood, in his veins, shall attend a school for the white race, and no such child shall be considered a white child. The descendants of the Croatian Indians, now living in Robeson, Sampson, and Richmond counties, shall have separate schools for their children. (C. S. 5538.)

Segregation of races.
No race discrimination.

Schools for white children.
Schools for colored children.

Children with negro or Indian blood barred.
Separate schools for descendants of Croatian Indians.

When the school officials are providing schools for one race it shall be a misdemeanor for the officials to fail to provide schools for the other races, and it shall be illegal to levy taxes on the property and polls of one race for schools in a district without levying it on all property and polls of all races within said district.

Schools provided for both races.

Taxes to apply equally.

SEC. 2. *The school system defined.*

The school system of each county shall consist of eleven years or grades, and shall be graded on the basis of a school year of not less than one hundred and sixty days. The first seven years or grades shall be styled the elementary school, and the last four years or grades shall be styled the high school: *Provided*, the system, for convenience in administration, may be divided into three parts, the elementary school, consisting of the first five or six grades, and a junior and a senior high school, embracing the last six or five grades, if better educational advantages may be supplied.

School systems defined.
Graded.
Basis of grades.
Elementary school.

High school.
Proviso: three parts.
Elementary schools.
Junior and senior high schools.

SEC. 3. *The term "district" defined.*

The term "district" as used in law is hereby defined to mean any convenient territorial division or subdivision of a county, created for the purpose of maintaining within its boundaries one or more public schools. It may include an incorporated town or city, or a township, or a part of a township. There shall be five different types or kinds of districts: (1) The non-local tax district, that is, one territorial unit of the county system under the control of the county board of education, but having no special local tax funds for supplementing the general county funds; (2) The local tax district, that is, one territorial unit of the county system under the control of the county board of education, but having in addition to the general county funds a special local tax fund voted by the people, for supplementing the general county fund; (3) The special charter district, that is, a district chartered by the General Assembly, the control of which is placed in the hands of a board of trustees or school commissioners whose

District defined.

Five types of districts.
1. Non-local tax district.

2. Local-tax district.

3. Special charter district.

- duties are defined by the General Assembly, or a territorial unit whose boundary lines may be coterminous with the boundary lines of an incorporated town or city, but without a special charter, the city charter having authorized the city to maintain a system of schools, and the government of the schools having been delegated to a special board; (4) Special school taxing district, that is, a territorial division of a county embracing more than one school district in which special taxes for schools may be voted; and (5) Special high school district, that is, a special district, embracing two or more school districts and created for the purpose of giving high school advantages to the children completing the elementary schools in the several districts which compose the special high school district.

SEC. 4. *Schools classified and defined.*

Schools classified and defined.
1. City school system.

The different types of public schools are classified and defined as follows: (1) A city school system, that is, a system maintained for one hundred and eighty days and employing not less than thirty teachers, and one whole-time superintendent. It shall contain a school system of eleven years, including a standard four-year high school, employing not less than five teachers; (2) A union school, that is, a system maintained for at least one hundred and sixty days, and embracing an elementary school of seven grades, and a high school department containing not less than twenty pupils in average daily attendance; and (3) An elementary school, that is, a district school that embraces a part or all of the seven elementary grades, but without sufficient high school pupils or length of term to become a union school.

2. Union school.

3. Elementary school.

SEC. 5. *Officials defined.*

County board of education.
District committee.

The governing board of the county school system shall be styled "The County Board of Education." The governing board of a local-tax district and also of a non-local tax district shall be styled "The District Committee." The name, "The Board of Trustees," as it appears in law, refers to all other governing bodies of special charter districts. And wherever any other name is used in a statute to designate the governing body of a special charter district, the name, "The Board of Trustees," is hereby declared to be its equivalent.

Superintendent.

The executive officer of a county system elected by the county board of education, the executive officer of a city school system elected by a board of trustees, and the executive officer of a union school in a special charter district employing as many as twenty teachers, shall be styled "Superintendent." The executive head of all other union schools and of all elementary schools having four or more teachers shall be styled "Principal."

Principal

SEC. 6. *School day and school month defined.*

A school day is defined to mean the number of hours each day the public schools are conducted and the time teachers are employed to instruct pupils or to supervise their activities. A school month shall consist of not less than twenty school days.

SEC. 7. *Part-time classes defined.*

The term "part-time classes" is defined to mean the period provided for those pupils who may be able to attend school for only one or more recitations or exercises daily.

SEC. 8. *A standard high school defined.*

A standard high school is defined as a high school that presents the following minimum requirements: A school term of not less than one hundred and sixty days; four years or grades of work beyond the seventh elementary grade; three teachers holding required certificates; not less than forty-five pupils in average daily attendance, a program of studies approved by the State Superintendent of Public Instruction, and such equipment as may be deemed necessary by the State Superintendent of Public Instruction to make the instruction beneficial to pupils.

SEC. 9. *Public school funds defined.*

All revenues of the State for the maintenance and support of the public school system of the State shall be divided into three funds, as follows:

(a) The State Literary Fund—or all funds of the State heretofore derived from the sources enumerated in section four, Article IX of the State Constitution, and all funds that may be hereafter so derived, together with any interest that may accrue thereon, shall be a fund separate and distinct from the other funds of the State, to be known as the State Literary Fund, and shall be loaned by the State Board of Education to county boards of education, in accordance with law, for the purpose of aiding in the erection and equipment of schoolhouses.

(b) The Special Building Fund—or all funds derived from the sale of State bonds authorized by the General Assembly to be sold and loaned by the State Board of Education to county boards of education for the special purpose of aiding in the erection and equipment of schoolhouses, and designated by the General Assembly as a Special Building Fund.

(c) The State Public School Fund—or all other State funds derived from all other sources in accordance with law, and deposited in the State Treasury for the support and maintenance of the public school system, and all forfeitures, fines and penalties imposed by the State Board of Education for the failure of any company or corporation to keep any contract entered into between the State Board of Education and said company.

PART II

County boards
of education.

DUTIES, POWERS AND RESPONSIBILITIES OF COUNTY BOARDS
OF EDUCATION

Corporate powers.

ART 2. THE BOARD: ITS CORPORATE POWERS

SEC. 10. *How constituted.*

Number of
members.

The county board of education in each county shall consist either of three members or of five members.

SEC. 11. *Term of office.*

Term of office.

The term of office shall be for two years, except as may be otherwise provided in the act appointing members of the boards of education by the General Assembly.

SEC. 12. *How nominated and elected.*

Nomination.

In all the counties of the State there shall be nominated in the year one thousand nine hundred and twenty-four, and biennially thereafter, at the party primaries or conventions, at the same time and in the same manner as that in which other county officers are nominated, a candidate or candidates, by each political party of the State, for member or members of the county board of education to take the place of the member or members of said board whose term next expires. The names of the persons so nominated in such counties shall be duly certified by the chairman of the county board of elections, within ten days after their nomination is declared by said county board of elections, to the Superintendent of Public Instruction, who shall transmit the names of all persons so nominated, together with the name of the political party nominating them, to the chairman of the committee on education in the next session of the General Assembly within ten days after it convenes. The General Assembly shall elect or appoint one or more, from the candidates so nominated, members of the county board of education for such county. Upon failure of the General Assembly to elect or appoint members as herein provided, such failure shall constitute a vacancy, which shall be filled by the State Board of Education. The term of office of each member shall begin on the first Monday of April of the year in which he is elected, and shall continue until his successor is elected and qualified. (C. S. 5404.)

Certificate of
nomination.

Report to com-
mittee of Gen-
eral Assembly.

Election from
nominees.

Appointment on
failure of Gen-
eral Assembly.

Beginning and
end of term.

SEC. 13. *County board of elections to provide for nominations.*

Provision for
nominations.

The county board of elections, under the direction of the State Board of Elections, shall make all necessary provisions for such nominations as are herein provided for. (C. S. 5405.)

SEC. 14. *Members to qualify.*

Time for quali-
fication.

Those persons who shall be elected members of the county board of education by the General Assembly must qualify by taking

the oath of office on or before the first Monday in April next succeeding their election. A failure to qualify within that time shall constitute a vacancy. Those persons elected or appointed to fill a vacancy must qualify within thirty days after notification thereof. A failure to qualify within that time shall constitute a vacancy. (C. S. 5406.)

Vacancy.

Qualification of appointees to vacancy.

Failure to constitute vacancy.

SEC. 15. *Vacancies in nominations.*

If any candidate shall die, resign, or for any reason become ineligible or disqualified between the date of his nomination and the time for the election by the General Assembly of the member or members of the county board of education for the county of such candidate, the vacancy caused thereby may be filled by the action of the county executive committee of the political party of such candidate. (C. S. 5407.)

Vacancies in nominees.

SEC. 16. *Vacancies in office.*

All vacancies in the membership of the board of education in such counties by death, resignation, or otherwise shall be filled by the remaining members of said county board of education until the meeting of the next regular session of the General Assembly, and then for the residue of the unexpired term by that body. If the vacancy to be filled by the General Assembly in such cases shall have occurred before the primary or convention held in such county, then and in that event nominations for such vacancies shall be made in the manner hereinbefore set out, and such vacancy shall be filled from the candidates nominated to fill such vacancy by the party primaries or convention of such county. All vacancies that are not filled by the remaining members of the board under the authority herein contained within thirty days from the occurrence of such vacancies shall be filled by appointment by the State Board of Education. (C. S. 5408.)

Vacancies in office.

Nominations to vacancies.

Appointments by State board.

In the event that all or a majority of the members of the board die, resign or are removed from office, the vacancies shall be filled at once by the State Board of Education.

Appointment by State board if no quorum left.

SEC. 17. *Eligibility for the office.*

No person shall be eligible as a member of the county board of education who is not known to be a man of intelligence, of good moral character, of good business qualifications, and known to be in favor of public education. No person, while actually engaged in teaching in the public schools or engaged in teaching in or conducting a private school in connection with which private school there is in any manner conducted a public school, and no member of a district committee or board of trustees, shall be eligible as a member of the county board of education. (C. S. 5409.)

Eligibility to office.

Teachers and district committeemen or trustees not eligible.

SEC. 18. *Organization of the board.*

Organization.

At the first meeting of the new board in April the members of the board shall organize by electing one of its members as chairman for a period of one year or until his successor is elected and qualified. The Superintendent of Public Instruction shall be *ex officio* secretary to the board. He shall keep the minutes of the meetings of the board, but shall have no vote: *Provided*, that in the event of a vacancy in the county superintendency the board may elect one of its members to serve temporarily as secretary to the board.

Secretary.

Duties.

Proviso: temporary secretary.

SEC. 19. *The board a body corporate.*

Board incorporated.
Corporate name.
Corporate powers.

The board of education shall be a body corporate by the name and style of "The Board of Education of -----County." By that name it shall hold all school property belonging to the county, and it shall be capable of purchasing and holding real and personal property, of building and repairing schoolhouses, of selling and transferring the same for school purposes, and of prosecuting and defending suits for or against the corporation.

Lands to be conveyed to county boards by clerk Superior Court.

All public school property now in the possession of school committees who were bodies corporate prior to January first, one thousand nine hundred, or who became bodies corporate by special act of the General Assembly, but who have since ceased to be bodies corporate; and where land or lands were conveyed by deed bearing date prior to January first, one thousand nine hundred, to local trustees for school purposes, and such deed makes no provision for successor trustees to those named in said deed, and all of such trustees are dead; and where such land or lands are not now being used for educational purposes either by the county board of education of the county or the board of trustees of a special charter district wherein same are located, the clerk of the Superior Court of the county wherein such property or such land or lands are located shall convey said property or land or lands to the county board of education, unless same is located in a special charter district. In that event said property or land or lands shall be conveyed to the board of trustees of the special charter district.

Location in special charter district.
Conveyance to trustees of district.

SEC. 20. *Compensation of members.*

Per diem.

Mileage.

Exclusive compensation.

The board of education may fix the compensation of each member at not to exceed five dollars per diem and five cents a mile to and from the place of meeting. And no member of the board shall receive any compensation for any services rendered except the per diem provided in this section for attending meetings of the board and traveling expenses when attending meetings of the board, or such other traveling expenses as may be incurred while performing duties imposed upon any member by authority of the board. (C. S. 3912, amended 1921.)

SEC. 21. *Removal for cause.*

In case the State Superintendent shall have sufficient evidence that any member of the county board of education is not capable of discharging or is not discharging the duties of his office as required by law, or is guilty of immoral or disreputable conduct, he shall notify the chairman of the county board of education, who shall call a meeting of the board at once to investigate the charges, and if found to be true, the board shall declare the office vacant. (C. S. 5414, revised.)

Removal for cause.

SEC. 22. *Meetings of the board.*

The county board of education shall meet on the first Monday in January, April, July and October. It may elect to hold regular monthly meetings, and to meet in special sessions as often as the school business of the county may require. (C. S. 5410, revised.)

Meetings of board.

SEC. 23. *Powers; suits and actions.*

(a) The county board of education shall institute all actions, suits, or proceedings against officers, persons, or corporations, or their sureties, for the recovery, preservation, and application of all moneys or property which may be due to or should be applied to the support and maintenance of the schools, except in case of a breach of his bond by the treasurer of the county school fund, in which case action shall be brought by the county commissioners as is hereinafter provided.

Powers.
To bring suits and institute proceedings.

Exception.

(b) In all actions brought in any court against a county board of education for the purpose of compelling the board to admit any child or children who have been excluded from any school by the order of the board, the order or action of the board shall be presumed to be correct, and the burden of proof shall be on the complaining party to show to the contrary. (C. S. 5417).

Burden of proof in action against board.

SEC. 24. *Power to subpoena and to punish for contempt.*

The board shall have power to issue subpoenas for the attendance of witnesses. Subpoenas may be issued in any and all matters which may lawfully come within the powers of the board, and which in the discretion of the board require investigation; and it shall be the duty of the sheriffs, coroners and constables to serve such subpoenas upon payment of their lawful fees.

Power to issue subpoena.

Service of subpoenas.

The county board of education of each county shall have power to punish for contempt for any disorderly conduct or disturbance tending to disrupt it in the transaction of official business. (C. S. 5418).

Power to punish for contempt.

SEC. 25. *Witness failing to testify, misdemeanor.*

Any witness who shall willfully and without legal excuse fail to appear before the county board of education to testify in

Failure to appear and testify misdemeanor.

Punishment. any matter under investigation by the board shall be guilty of a misdemeanor, and fined not more than fifty dollars or imprisoned not more than thirty days. (C. S. 5419.)

SEC. 26. *Appeals to board from county officers.*

Appeals from
county school
officers.

An appeal shall lie from all county school officers to the county board of education, and such appeals shall be regulated by rules to be adopted by the county board of education. (C. S. 5420.)

SEC. 27. *Superior Court to review board's action.*

Review by
Superior Court.

The Superior Courts of the State may review any action of the county board of education affecting one's character or right to teach. (C. S. 5421.)

ART. 3. THE DIRECTION AND SUPERVISION OF THE SCHOOL SYSTEM

SEC. 28. *To provide for all the children of the county.*

To provide ade-
quate school
system.
Elementary and
high school in-
struction.

It is the duty of the county board of education to provide an adequate school system for the benefit of all the children of the county, as directed by law. The board of education shall so district the county and locate the schools that elementary and high school instruction may be available for all the children of the county.

SEC. 29. *General powers.*

Powers not else-
where vested.

All powers and duties conferred and imposed by law respecting public schools, which are not expressly conferred and imposed upon some other officials, are conferred and imposed upon the county board of education. (C. S. 5412.)

SEC. 30. *General control.*

General control
and supervision.

Effect on special
charter districts.

The county board of education shall have general control and supervision of all matters pertaining to the public schools in their respective counties, and they shall execute the school laws in their respective counties. But whenever duties are assigned to the county board of education in Part II of this act, it shall not be construed so as to take away from the board of trustees of any special charter district any duties or other powers assigned to said board of trustees by the General Assembly. (C. S. 5412, revised.)

SEC. 31. *Determine the method of conducting schools.*

Method of con-
ducting schools.

The county board of education shall have power and authority to fix and determine the method of conducting the public schools in their respective counties so as to furnish the most advantageous method of education available to the children attending the public schools in the several counties of the State. (C. S. 5412.)

SEC. 32. *Fix time of opening and closing schools.*

The time of opening and closing the public schools in the several public school districts of the State, except in special chartered districts, shall be fixed and determined by the county board of education in their respective counties. The board may fix different dates for opening the schools in different townships, but all the schools of each township must open on the same date, as nearly as practicable. (C. S. 5412.)

Time of opening and closing schools.

Differing dates.

Uniformity as to townships.

SEC. 33. *Determine length of school day.*

The length of the school day shall be determined by the county board of education for all public schools under its jurisdiction and by the board of trustees of all other schools: *Provided*, the minimum time for which teachers shall be employed in the schoolroom or on the school grounds supervising the activities of children shall not be less than six hours. But county boards of education may authorize rural schools in certain seasons of the year, when the agricultural needs of the farm demand it, to be conducted for less than six hours a day: *Provided further*, it shall be the duty of the county boards of education and boards of trustees, wherever the needs are presented, to provide part-time classes for pupils above the compulsory school age and for such other pupils as are unable because of physical defects to attend school for the full time designated for the classes in which they may be enrolled.

Determination of length of school day.

Proviso: minimum time.

Rural schools.

Proviso: part-time classes.

SEC. 34. *Duty to enforce the compulsory school law.*

It shall be the duty of teachers, principals, county superintendents of public instruction and attendance officers to enforce the compulsory school law in accordance with the rules and regulations adopted by the State Board of Education; and if they shall fail to perform their duties in this respect, it shall be the duty of the county board of education to withhold the salary of such a person or to remove such a one from office. Any school official failing to obey the law in regard to compulsory attendance shall be guilty of a misdemeanor and may be fined or imprisoned in the discretion of the court. (C. S. 5759, 5760.)

Enforcement of attendance.

Salary withheld.

Removal.

Misdemeanor.

Punishment.

SEC. 35. *The classification of schools.*

The county board of education, on recommendation of the county superintendent, shall have authority to classify the schools of the county and determine the number of grades that each school shall contain, and in what schools high school subjects may be taught. But high school subjects shall not be taught in a school having only one teacher.

Classification of schools.

Determination of grades.

High school subjects.

SEC. 36. *The location of high schools.*

It is the duty of the county board of education, on recommendation of the county superintendent, to locate high schools in the

Location of high schools.

High school instruction in special charter districts.

Not more than one high school to township.
 Proviso: high schools now in existence.

City schools.

county or to arrange for high school instruction in special charter districts so as to provide good high school instruction for all the children. Since the cost of good high school instruction is too great to permit the location of small high schools close together, it shall be the duty of the county board, wherever the needs demand it, to locate not more than one standard high school in each township or its equivalent: *Provided*, it shall be discretionary with county boards of education to continue standard high schools now in existence contrary to the provisions of this section, and to establish such high schools in townships in which city schools are already located.

SEC. 37. *Number of teachers permitted in each elementary school.*

Apportionment of school fund. Schools having more than one teacher.

The county board of education, in apportioning the public school fund for the maintenance of a six months school term, is authorized to provide for more than one teacher in the elementary schools, as follows:

Schools allowed two teachers.

Schools allowed three teachers.

Schools allowed four teachers.

Schools allowed more than four teachers.

In a school where, during the preceding school year, the average number of children attending such school daily was not less than thirty pupils, funds may be apportioned for paying the salaries of two teachers; and in a school where, during the preceding school year, the average number of children attending such school daily was not less than sixty-five pupils, funds may be apportioned for paying the salaries of three teachers; and in schools where, during the preceding school year, the average number of children attending daily was not less than one hundred pupils, funds may be apportioned for paying the salaries of four teachers; and in a school where, during the preceding school year, the average number of children attending such school daily exceeds one hundred pupils, funds may be apportioned for one additional teacher for each thirty-five additional pupils in average daily attendance in the school. (C. S. 5490, revised.)

SEC. 38. *Number of teachers permitted in each high school.*

Provision for teachers in high schools.

Ratio of teachers to daily attendance.

The county board of education may provide for teachers in high schools on the following basis:

One whole-time teacher for twenty pupils in average daily attendance; two teachers for thirty pupils in average daily attendance; three teachers for forty-five pupils in average daily attendance; four teachers for seventy pupils in average daily attendance; and after four teachers are employed on this basis one additional teacher may be employed for each additional thirty pupils in average daily attendance: *Provided*, that for the encouragement of the teaching of vocational subjects, teachers of agriculture and home economics may be in addition to the number of teachers allowed above, if instruction is provided for the people of the community in these vocational subjects.

Proviso: teachers of agriculture and home economics.

SEC. 39. *Subjects taught in the elementary schools.*

The county board of education shall provide for the teaching of the following subjects in all elementary schools having seven grades or seven years: Spelling, reading, writing, grammar, language and composition, English, arithmetic, drawing, geography, the history and geography of North Carolina, history of the United States, elements of agriculture, health education, including the nature and effect of alcoholic drinks and narcotics, and fire prevention.

Subjects taught in elementary schools.

It shall be the duty of the State Superintendent of Public Instruction to prepare a course of study outlining these and other subjects that may be taught in the elementary schools, arranging the subjects by grades and classes, giving directions as to the best methods of teaching them, and including type lessons for the guidance of the teachers. The board of education shall require these subjects in both public and private schools to be taught in the English language, and any teacher or principal who shall refuse to conduct his recitations in the English language shall be guilty of a misdemeanor, and may be fined or imprisoned in the discretion of the court.

Course of study.

Arrangement of subjects.
Methods of teaching.
Type lessons.
Teaching in English language.

Refusal a misdemeanor.

Punishment.

SEC. 40. *Kindergartens may be established.*

Upon a petition by the board of directors or trustees or school committee of any school district, endorsed by the county board of education, the board of county commissioners, after thirty days notice at the courthouse door and three other public places in the district named, shall order an election to ascertain the will of the people within said district whether there shall be levied in such a district a special annual tax of not more than fifteen cents on the one hundred dollars worth of property and forty-five cents on the poll for the purpose of establishing kindergarten departments in the schools of said district. The election so ordered shall be conducted under the rules and regulations for holding special tax elections in special school districts, as provided in article eighteen of this chapter.

Order for election on kindergarten.

Notice of election.

Question to be ascertained.

Limit of tax voted on.

Law governing election.

At such election those who are in favor of the special tax shall vote a ballot on which shall be printed the words "For Kindergartens," and those who are opposed shall vote a ballot on which shall be printed the words "Against Kindergartens."

Ballots.

If a majority of the qualified voters shall vote in favor of the tax, then it shall be the duty of the board of trustees or directors or school committee of said district to establish and provide for kindergartens for the education of the children in said district of not more than six years of age, and the county commissioners shall annually levy a tax for the support of said kindergarten departments not exceeding the amount specified in the order of

Effect of election.

Special tax.

Collection and settlement of tax. Specific appropriation.

election. That said tax shall be collected as all other taxes in the county are collected and shall be paid by the sheriff to the treasurer of the said school district to be used exclusively for providing adequate quarters and for equipment and for the maintenance of said kindergarten department.

SEC. 41. *County training schools.*

County training schools.

The county board of education is authorized, with the approval of the State Superintendent of Public Instruction, to make special appropriations from the county school fund to provide for the county one county training school of not less than eight months for either race in which elementary and high school subjects and vocational subjects of agriculture, home economics, and special industrial subjects and methods of teaching shall be taught. The purpose of the special appropriation to the county training school shall be to provide teachers for the elementary schools for six months.

Subjects to be taught.

Purpose of special appropriation.

SEC. 42. *Board shall provide schools for Indians in certain counties.*

Separate schools for Indians.

It shall be the duty of the county board of education to provide separate schools for Indians as follows:

Indians in Robeson County.

The persons residing in Robeson and Richmond counties supposed to be descendants of a friendly tribe once residing in the eastern portion of the State, known as Croatan Indians, and who have heretofore been known as "Croatan Indians," or "Indians of Robeson County," and their descendants, shall be known and designated as the "Cherokee Indians of Robeson County"; and the persons residing in Person County supposed to be descendants of a friendly tribe of Indians and "White's Lost Colony," once residing in the eastern portion of this State, and known as "Cubans," and their descendants, shall be known and designated as the "Indians of Person County."

Official entitlement.

Indians in Person County.

Official entitlement.

Former laws as to Indian schools.

NOTE—For separate schools for Indians in Scotland County, see 1909, c. 720. For separate schools in Cumberland County, see 1907, c. 499, and for Sampson County, see 1917, c. 509.

Separate schools.

School committees. Selection of teachers.

Children of negroes excluded.

The Indians mentioned above and their descendants shall have separate schools for their children, school committees of their own race and color, and shall be allowed to select teachers of their own choice, subject to the same rules and regulations as are applicable to all teachers in the general school law, and there shall be excluded from such separate schools all children of the negro race to the fourth generation. (C. S. 5546, 5547.)

ART. 4. SCHOOL OFFICIALS SELECTED BY OR RESPONSIBLE TO THE
BOARD OF EDUCATION

SEC. 43. *Election of county superintendent.*

The county board of education shall as soon as convenient on or after the first Monday in April, elect a county superintendent of public instruction to serve for a term of two years. The county board of education shall fix the time for the election of the county superintendent and shall give public notice of the same in a paper published or circulating in the county and shall post a notice of the same at the courthouse door at least fifteen days before the date fixed for the election of said superintendent. His term of office shall begin on the first Monday in July. Immediately after the election the chairman of the county board of education shall report the name, address, experience and qualification of the person elected, to the State Superintendent of Public Instruction.

Election and term of county superintendent. Time for election.

Public notice.

Beginning of term.

Report of election.

SEC. 44. *Limitations of the board in selecting a county superintendent.*

The county board of education is authorized to select for the office of county superintendent any practical teacher and administrator who holds or is entitled to hold a superintendent's certificate under the rules and regulations of the State Board of Education. If any board of education shall elect a person to serve as county superintendent of public instruction who does not qualify, or cannot qualify for the superintendent's certificate before taking the oath of office, the election is null and void, and it shall be the duty of the board of education to elect only a person that can qualify. (C. S. 5425, revised.)

Certificate of State Board.

Election of unqualified person void.

Persons elected able to qualify.

SEC. 45. *Provide an office and assistance for superintendent.*

The county board of education shall provide an office for the county superintendent, in the courthouse if possible. It shall provide office supplies for the superintendent, such as stationery, stamps and other necessary supplies in the conduct of his business. The county board of education may employ clerical assistance to aid the county superintendent. (C. S. 5424, revised).

Office for superintendent in courthouse. Office supplies.

Clerical assistance.

SEC. 46. *To remove county superintendent for cause.*

The county board of education is authorized to remove a county superintendent who is guilty of immoral conduct, or shall fail or refuse to perform the duties required of him by law.

Removal for cause.

In case the State Superintendent shall have sufficient evidence at any time that any county superintendent of public instruction is not capable of discharging or is not discharging the duties of his office as required by law, or is guilty of immoral or disreputable conduct, he shall report the matter to the county board of education,

Report by State Superintendent of cause for removal.

Hearing by
county board.
Vacancy declared.
Election of
successor.
Trial by court.

which shall hear the evidence in the case; and if, after careful investigation, it shall find the charges true, it shall declare the office vacant at once and proceed to elect his successor. This section shall not deprive any county superintendent of the right to try his title to office in the courts of the State. (C. S. 5414, revised.)

SEC. 47. *To prescribe the duties of the county superintendent not in conflict with the law and the Constitution.*

Acts binding on
county super-
intendent.
Enforcement of
rules and regula-
tions.

All acts of the county board of education not in conflict with State law shall be binding on the county superintendent, and it shall be his duty to carry out all rules and regulations of the board.

SEC. 48. *To elect committeemen of school districts.*

Election of school
committeemen.
Number.
Terms of office.

The county board of education shall elect three committeemen to serve in each school district, in those districts that hereafter may be created. One shall be elected for one year; one for two years; and one for three years, or until their successors are elected and qualified. Their terms of office shall begin as of April first in the calendar year in which they are elected, and as their terms of office expire their successors shall be elected for a term of three years. It shall be the duty of the county board of education to elect in April of each year, or as soon thereafter as convenient, one committeeman for each district of the county already established, to serve for a term of three years or until the successor is elected and qualified: *Provided*, the county board of education is authorized to select in a local tax district a committee composed of five members, two for one year, two for two years and one for three years, or until their successors are elected and qualified: *Provided further*, the jurisdiction of the county board of education to elect district committeemen shall apply to all school districts in a county except those districts that have special authority from the General Assembly to elect committeemen in some other manner. (C. S. 5457, 5458, revised.)

Beginning of
term.

Time for elec-
tion.

Proviso: num-
ber and terms in
local tax districts.

Proviso: districts
electng commit-
teemen under
special laws.

SEC. 49. *To remove committeemen for cause.*

Causes for
removal.

Report and in-
vestigation.

Removal.

In case the county superintendent or any member of the county board of education shall have sufficient evidence at any time that any member of any school committee is not capable of discharging, or is not discharging, the duties of his office, or is guilty of immoral or disreputable conduct, he shall bring the matter to the attention of the county board of education, which shall thoroughly investigate the charges, and shall remove such committeeman and appoint his successor if sufficient evidence shall be produced to warrant his removal and the best interests of the schools demand it. (C. S. 5414.)

SEC. 50. *To advise with the committee in regard to the needs of the district.*

The county board of education shall advise with the committee of each district before the May budget is prepared, and seek such information as may be helpful in planning the work for the ensuing year, in providing the number and grade of teachers needed, and the amount needed to thoroughly equip the school building or buildings of the district. The county board of education shall keep the committees informed as to the plans and purposes of the board and shall seek in every way possible to secure their coöperation in providing adequate educational opportunities for all the children of the district, for the enforcement of the compulsory school law, for teaching adult illiterates, and for the encouragement of vocational education in the county.

Assistance in preparing budget. Information helpful in planning and carrying out work.

County board to consult and co-operate with committees.

SEC. 51. *Supervisors or assistant county superintendent.*

The county board of education shall have authority to employ an assistant county superintendent or to employ a supervisor or supervisors to aid the county superintendent in supervising the instruction in the elementary and high schools of the county: *Provided*, that the salary for the same is provided in the budget and approved by the county commissioners. The duties of the supervisor or the assistant county superintendent shall be outlined by the county superintendent of public instruction: *Provided further*, the supervisor or assistant county superintendent shall not be assigned to regular clerical work in the office of the county superintendent. And no part of the salary of any supervisor or assistant county superintendent shall be paid out of the State Public School Fund, unless the duties assigned to the same are first approved by the State Superintendent of Public Instruction.

Supervisors or assistant superintendents.

Proviso: salary provided in budget and approved. Duties outlined by county superintendent.

Proviso: not assigned to regular clerical work. Payment from State fund.

SEC. 52. *Obsolete.*

SEC. 53. *Duty of county board to teachers, supervisors and principals.*

The county board of education, upon the recommendation of the county superintendent, shall have full power to make all just and needful rules and regulations governing the conduct of teachers, principals and supervisors, under the jurisdiction of the county board of education, the kind of reports they shall make and their duties in the care of school property.

Rules governing conduct, reports and duties of teachers, principals and supervisors.

The county board of education shall have power to investigate and pass upon the moral character of any teacher or school official in the public schools of the county, and to dismiss such teacher or school official, if found of bad moral character; also to investigate and pass upon the moral character of any applicant for employment in any public school in the county. Such inves-

Investigation of character.

Dismissal if cause found. Investigation of character of applicant.

Notice of investigation.

Investigation of inefficiency. Notice of investigation.

Action authorized.

tigation shall be made after written notice of not less than ten days to the person whose character is to be investigated.

If the superintendent reports to the board that the work of any teacher, principal or supervisor is unsatisfactory, or that either is not observing the rules and regulations of the board of education, the board has full authority at any time during the year, upon notice of ten days, to investigate the charges and, if sustained, to reduce the salary of the teacher, supervisor or principal to the next lower salary in the salary schedule, and finally to discharge the same for failure to perform the duties as prescribed by the board. (C. S. 5412, revised.)

SEC. 54. *To provide for the training of teachers.*

Summer schools.

Professional growth of teachers. Enforcement of coöperation.

Smaller salary schedule.

The county board of education is hereby authorized to provide summer schools for the improvement of teachers, subject to the rules and regulations of the State Board of Education. The board is authorized to provide for the professional growth of the teachers while in service, and to pass rules and regulations requiring teachers to coöperate with the county superintendent for the improvement of instruction in the classroom and for promoting community improvement; and the county board of education shall have authority to provide a smaller salary schedule for those teachers who do not conform to the rules and regulations authorized in this section.

SEC. 55. *The pay of teachers.*

Payment for part of month.

Provision for monthly payments.

The county board of education shall not authorize the payment of the salary of any teacher or school official for a shorter term than one month, unless he or she is providentially hindered from completing the term.

It is the duty of the county board of education to provide monthly for the prompt payment of all salaries due teachers and other school officials, and to meet other necessary operating expense.

SEC. 56. *Authority to borrow.*

Power to borrow money.

Amounts as approved in budget.

Notes for loans.

Interest on notes.

Debt to be approved by county commissioners.

If the taxes for the current year are not collected when the salaries and other necessary operating expenses come due, and the money is not available for meeting the necessary expenses, it shall be the duty of the county board of education to borrow against the amount approved in the budget and to issue short-term notes for the amounts so borrowed. The interest on all such notes shall be provided by the commissioners in addition to the amount approved in the budget unless this item is specifically taken care of in the budget. But if the county board of education shall willfully create a debt that shall in any other way cause the expenses for the year to exceed the amount authorized in the budget, without the approval of the county commissioners, the indebtedness

shall not be a valid obligation of the county, and the members of the board responsible for making the debt may be held liable for the same. (For the authority of the commissioners to borrow for the county board of education, see section 189.)

SEC. 57. *A salary schedule for teachers.*

The State Board of Education shall adopt a uniform graduated salary schedule for all teachers, principals, supervisors, superintendents and assistant superintendents, based upon duties, training, experience, professional fitness, and continued service in the same school system.

The adopted salary schedule shall be a guide to county boards of education in fixing all salaries of teachers, supervisors, principals and superintendents in the county, and it shall be considered a fair salary schedule to be presented in the budget to the boards of county commissioners.

Every county board of education or the board of trustees of a city school system or of a union school in a special charter district may adopt a different salary schedule, but it likewise shall recognize a difference in salaries based on different duties, training, experience, professional fitness, and continued service in the same school system; but if any county board of education or the board of trustees of any city school system shall fail to adopt such a schedule, the State salary schedule shall automatically be in force, and the difference in salaries suggested shall be maintained. And the county superintendent shall not approve the voucher of any teacher for a salary higher than that provided in the salary schedule, unless by action of the county board of education or of the board of trustees of the city school a higher salary is allowed for special fitness, special duties or under extraordinary circumstances. Whenever a higher salary is thus allowed the minutes of the board shall show what salary is allowed and the reason for the same: *Provided*, the county board of education, upon the recommendation of the committee of a local tax district may authorize the committee and the superintendent to supplement the salaries of all teachers of the district from funds derived from local taxes, and the minutes of the board shall show what increase is allowed each teacher in each local tax district. (C. S. 5494, as amended and revised.)

SEC. 58. *How school funds shall be disbursed.*

The county board of education shall divide the funds over which it has jurisdiction into two classes: (1) those belonging to or apportioned to districts for teachers' salaries, supplies and repairs, and (2) those reserved to the county board of education for repairs, erection of buildings, salary and expenses of county officials, teacher training, and all other necessary county expenses.

Warrants on county funds.

Warrants on district funds.

Proviso: supervision of district expenditures.

The funds reserved to the county board of education shall be paid out only on warrants signed by the chairman and secretary of the board, and those belonging or apportioned to the district on warrants signed by the chairman and one other member of the district committee, countersigned by the county superintendent: *Provided*, the county board of education may at any time prohibit the district committee from spending illegally the district funds, including the special local-tax funds.

ART. 5. ERECTION, REPAIR AND EQUIPMENT OF SCHOOL BUILDINGS

SEC. 59. *School buildings necessary.*

School buildings, lighting, and equipment.
Presentation of needs to county commissioners.

County commissioners to provide funds.

School buildings, properly lighted and equipped with suitable desks for children and tables and chairs for teachers, are necessary in the maintenance of a six-months school term. It shall be the duty of the county board of education to present these needs each year to the county commissioners, together with the cost, and the county commissioners shall be given a reasonable time to provide the funds which they, upon investigation, shall find to be necessary for the proper equipment of the county with buildings suitably equipped, and it shall be the duty of the county commissioners to provide the funds for the same.

SEC. 60. *The erection of schoolhouses.*

Building and repair of schoolhouses.

Plans for schoolhouses.

Limit of expense.

Contracts to be in writing.
Inspection, receipts, and approval.
Proviso: repairs by regular employees.

The building of all new schoolhouses and the repairing of all old schoolhouses over which the county board of education has jurisdiction shall be under the control and direction of and by contract with the county board of education. But the board shall not be authorized to invest any money in any new house that is not built in accordance with plans approved by the State Superintendent, nor for more money than is made available for its erection. All contracts for buildings shall be in writing, and all buildings shall be inspected, received, and approved by the county superintendent of public instruction before full payment is made therefor: *Provided*, this section shall not prohibit county boards of education and boards of trustees from having the janitor or any other regular employee to repair the buildings. (C. S. 5415, revised.)

SEC. 61. *How to secure suitable sites.*

Acquisition of sites.

Condemnation of land for sites.

Appointment of appraisers.

The county board of education may receive by gift or by purchase suitable sites for schoolhouses or other school buildings. But whenever the board is unable to obtain a suitable site for a school or school building by gift or purchase, the board shall report to the county superintendent of public instruction, who shall, upon five days notice to the owner or owners of the land, apply to the clerk of the Superior Court of the county in which the land is

situated for the appointment of three appraisers, who shall lay off by metes and bounds not more than ten acres, and shall assess the value thereof. They shall make a written report of their proceedings, to be signed by them, or by a majority of them, to the clerk within five days of their appointment, who shall enter the same upon the records of the court. The appraisers and officers shall serve without compensation. If the report is confirmed by the clerk, the chairman and the secretary of the board shall issue an order on the treasurer of the county school fund, in favor of the owner of the land thus laid off, and upon the payment, or offer of payment, of this order, the title to such land shall vest in fee simple in the corporation. Any person aggrieved by the action of the appraisers may appeal to the Superior Court in term, upon giving bond to secure the board against such costs as may be incurred on account of the appeal not being prosecuted with effect. If the lands sought to be condemned hereunder, or any part of said lands, shall be owned by a non-resident of the State, before the clerk shall appoint appraisers therefor, notice to such nonresident owners shall be given of such proceedings to condemn, by publication for thirty days in some newspaper published in the county, and if no newspaper is published in the county, then by posting such notice at the courthouse door and three other public places in the county for the period of thirty days. (C. S. 5416.)

Limit of acreage.
Assessment of value.
Report and record of proceedings

No compensation allowed.
Order for payment.

Title vested.

Right of appeal.

Bond on appeal.

Notice to owners if nonresident.

SEC. 62. *May sell school property.*

When in the opinion of the board any schoolhouse, schoolhouse site, or other public school property has become unnecessary for public school purposes, it may sell the same at public auction, after advertisement of twenty days at three public places in the county. The board may reject any and all bids and then sell said school property at a private sale if it can make a more advantageous sale thereby, and the deed for property sold shall be executed by the chairman and secretary of the board, and the proceeds of the same shall be paid to the treasurer of the county school fund. (C. S. 5416, revised, 5423.)

Sale of school property.

Right to reject bids.
Private sale.
Execution of deed.
Proceeds paid to school treasurer.

SEC. 63. *Deeds to property.*

All deeds to the county board of education shall be registered and delivered to the clerk of the Superior Court for safe-keeping, and the secretary of the county board of education shall keep an index, by townships and school districts, of all such deeds in a book for that purpose. (C. S. 5422.)

Deeds to be registered.
Safe-keeping.
Index.

SEC. 64. *Board cannot erect or repair a building unless site is owned by board.*

The county board of education shall make no contract for the erection or repair of any school building unless the site on which

Site to be owned before building erected.

it is located is owned by the county board of education, and the deed for the same is properly registered and deposited with the clerk of the court. (C. S. 5450.)

SEC. 65. *Duty of board to keep buildings in repair.*

School buildings to be kept in repair.
Care during vacation.
Responsibility during session.

It is the duty of the county board of education to keep all school buildings in good repair, and to that end it should appoint a member of the committee or some other responsible person to care for the property during vacation. All principals and teachers shall be held responsible for the safekeeping of buildings during the school session, and all breakage and damage shall be repaired by those responsible for the same, and if at the end of the session the building or buildings have not been properly cared for by the principal and teachers, the board of education, upon the recommendation of the county superintendent, may reserve enough of the salary belonging to the principal and teachers to repair the damage permitted through the carelessness of the principal and teachers: *Provided*, principal and teachers shall not be held responsible for damages that they could not have prevented by reasonable supervision in the performance of their duties.

Reserve of salary for repairs.

Proviso: unavoidable damage.

SEC. 66. *The duty of board of education to provide equipment for school buildings.*

Supplies and equipment.

Equipment for high school.

Responsibility for care.

It is the duty of the county board of education to provide suitable supplies for school buildings under its jurisdiction, such as window shades, fuel, chalk, erasers, blackboards, and other necessary supplies, and provide standard high schools with reference books, library, maps and equipment for teaching science, and the teachers and principal shall be held responsible for the proper care of the same during the school term.

State aid for school libraries.

SEC. 67. *State aid for school libraries.* (See sections 345, 346.)

SEC. 68. *Sanitary school privies.*

Sanitary privies.

Essential and necessary.

Failure to provide a misdemeanor.

Punishment.

The county board of education shall provide, upon recommendation of the State Board of Health, two sanitary privies at each public school, one for boys and one for girls. Sanitary privies shall be considered an essential and necessary part of the equipment of each public school, and may be paid for in the same manner as desks and other essential equipment of the school are paid for, and a failure on the part of the county board of education and county superintendent to make provision for sanitary privies, or a failure on the part of the county commissioners to provide the funds, shall be considered a misdemeanor, and either the county board, the county superintendent, or the county commissioners may be fined or imprisoned in the discretion of the court. (C. S. 5753, 5754.)

SEC. 69. *Type of privies to be installed.*

The less expensive pit-type as recommended by the State Board of Health may be installed in rural districts in connection with the smaller school buildings. But the kind of privy in all buildings shall be sufficient to protect the health and sanitation of the children and the community.

Type in rural districts.

Privy to be sufficient.

SEC. 70. *Privies to be kept sanitary.*

The county board of education shall require of the committee that the privies shall be kept in a sanitary condition. They shall be governed in this particular by rules and regulations of the State Board of Health. And the county board of education shall provide a reasonable expense fund wherever necessary to keep the privies in a sanitary condition.

Sanitary condition.
Rules of State Board of Health.

Expense fund for privies.

It shall be the duty of teachers and principals to report the unsanitary condition of the privies to the committee of the district, or the county superintendent. (C. S. 5757, revised.)

Report of unsanitary condition.

SEC. 71. *Use of school property.*

It shall be the duty of the county board of education and board of trustees to encourage the use of the school buildings for civic or community meetings of all kinds that may be beneficial to the patrons of the community, and the county board of education or the board of trustees has authority to make rules and regulations governing the use of school property.

Use of buildings for civic or community meetings encouraged.

Rules governing use.

SEC. 72. *Provide good water supply.*

It shall be the duty of the county board of education to make such provisions as will give the teachers and pupils a good supply of wholesome water for the school term.

Good water supply.

ART. 6. CREATING AND CONSOLIDATING SCHOOL DISTRICTS

SEC. 73. *School districts.*

The county board of education shall maintain in each county a convenient number of school districts. There may be one district for each elementary school or there may be two or more elementary schools in the same district. There may be one district for both the elementary and the high school, or a special high school district may be created embracing two or more school districts. But no special high school district shall be created unless provisions are made for conducting all elementary schools and the high school in the proposed special high school district the same length of term. Whenever a special high school district is created embracing two or more elementary schools the committee, or board of trustees, of the district in which the high

County board to maintain districts.
Elementary schools.
District for elementary and high school.
Special high school districts.
Elementary and high schools to have same term.

Jurisdiction of high schools.

school is located shall have the same jurisdiction over the high school that it has over the elementary school.

Division of districts and committees as to races.
Convenience and necessities consulted.
Record of location and boundary of districts.

There may be one district and one school committee for both races, or the races may have separate districts and separate school committees. The county board of education shall consult the convenience and necessities of each race in fixing the boundary lines of school districts for each race, and it shall be the duty of the county board of education to record, in a book kept for the purpose, the location of each school district and the boundary lines of each.

SEC. 73a. *County-wide plan of organization.*

County-wide plan of organization.

The county board of education shall create no new district nor shall it divide or abolish a district, nor shall it consolidate districts or parts of districts, except in accordance with a county-wide plan of organization, as follows:

Map of county.
Location and position of district.
Roads, streams, and other barriers.
Number of children.
Size and condition of buildings.
County board to prepare plan.
Indication of changes.

1. The county board of education shall present a diagram or map of the county showing the present location of each district, the position of each, the location of roads, streams and other natural barriers, the number of children in each district, the size and condition of each school building in each county. The county board of education shall then prepare a county-wide plan for the organization of all the schools of the county. This plan shall indicate the proposed changes to be made and how districts or parts of districts are proposed to be consolidated so as to work out a more advantageous school system for the entire county.

Meeting of committeemen and trustees.

2. Before adopting the county-wide plan, the county board of education shall call a meeting of all the school committeemen and the boards of trustees and lay the proposed plan before them for their advice and suggestions. After receiving the advice of the committeemen and trustees, the county board of education shall have authority to adopt a county-wide plan of organization, and no districts or parts of any district, including non-local tax, local tax, and special charter districts, hereafter referred to in this article, shall be consolidated or the boundary lines changed, unless the consolidation or the change of boundary lines is in accordance with the adopted county-wide plan of organization: *Provided*, that in the event the county board of education deems it wise to modify or change the adopted plan, the board shall notify the committeemen and interested patrons and give them a hearing, if they desire to be heard, before any changes shall be made.

Adoption of plan.

No changes but in accord with county-wide plan.

Proviso: notice of change of plan.
Hearing.

Authority to execute plan.

3. The county board of education shall have authority to execute the entire plan or any part of the same, but the county board of education shall have no authority to create a debt for the execution of any part of the proposed plan, unless authorized by law, and if the amount necessary to put into operation all

or any part of said plan shall be greater than the amount that may be reasonably expected from the Operating and Equipment Fund for this purpose, the amount shall be guaranteed by the districts affected by the execution of the plan, or if the districts do not guarantee the funds the county board of education shall lay the proposed plan before the county commissioners, together with the estimated amount necessary to put the same into operation, and if the amount necessary to carry out all or any part of the proposed plan shall be approved by the county commissioners, the county board of education shall then have the authority to organize the districts in accordance with the county-wide plan.

Limit on authority to increase debt.
Guarantee by districts.
Referred to county commissioners.

Approval of county commissioners to carry authority.

4. When the proposed county-wide plan is adopted the county board shall notify the committeemen and boards of trustees as to what part of the plan the board proposes to carry out first and in what order the other parts of the plan will be considered, and the preference shall be given to those districts in which the needs are greatest if the funds for providing the equipment are made available.

Notice to committeemen and trustees of order of execution of plan.

Preference to districts.

5. In the event that any child or children of any district or any part of a district are without adequate school advantages, and these advantages may be improved by transferring said child or children to a school or schools in adjoining districts, the county board shall have authority to make such a transfer. But this shall not empower the county board of education to abolish or divide a district unless such act shall be in harmony with the county-wide plan of organization. The temporary transfer of such child or children may be made until such time as the county-wide plan will provide more advantageously for them.

Transfer of children.

Abolition or division of district not authorized.

Transfer temporary.

SEC. 74. *Districts formed of portions of contiguous counties.*

School districts may be formed out of portions of contiguous counties by agreement of the county boards of education of the respective counties. In case of the formation of such district, the pro rata part of the public school money due for teaching the children residing in one county shall be apportioned by the county board of education of that county, and paid to the treasurer of the other county in which the schoolhouse is located, to be placed to the credit of the school district so formed. (C. S. 5471.)

Districts in more than one county.
Apportionment to district.

In case of a disagreement between the two county boards as to the pro rata part due the county in which the school is located, the evidence shall be laid before the State Superintendent, who shall determine from the evidence submitted and from the approved budget for that school, on file in his office, the amount due, and the pro rata part of each county shall be certified to the county board of education of each county, and the county board of education of the county in which the joint school is

Apportionment settled by State Superintendent on disagreement.

Certificate to each county.
Recovery by county where school is located.

located may recover by due process of law from the county board of education in the other county the amount due the joint school for the six months term from that county.

SEC. 75. *Consolidation of schools or school districts.*

Consolidation of schools and of school districts.

Proviso: abolition of existing schools.

The county board of education is hereby authorized and empowered to consolidate schools located in the same district and to consolidate school districts, over which the board has full control, whenever and wherever in its judgment the consolidation will better serve the educational interests of the county or any part of it: *Provided*, existing schools having suitable buildings shall not be abolished until the county board of education has made ample provisions for transferring all children of said school to some other school in the consolidated district. (C. S. 5473.)

SEC. 76. *Consolidating local tax districts having the same rate of local tax.*

Consolidation of local tax districts.
Tax rate to be same as to districts.

The county board of education is authorized and empowered to consolidate two or more local tax districts, urban and rural, having the same rate of local tax, into one consolidated school district, upon satisfactory evidence furnished to the board that the convenience and best interests of the residents of the districts require the consolidation, except as provided in section seventy-nine.

Reduction of number of districts.

Change of boundary or consolidation.
Proviso: term not reduced nor efficiency impaired.

Wherever three or more local tax districts having the same rate of tax are contiguous or embrace contiguous area the county board of education is authorized to reduce the number of districts by changing the boundary lines and consolidating districts or portions of districts: *Provided*, the length of the term is not reduced and the efficiency of the school is not impaired, and that better educational advantages may result to the children of each district as a result of the consolidation.

SEC. 77. *Consolidating districts having different local tax rates.*

Consolidation of districts having different tax rates.
Lowest tax rate prevails.

The county board of education is authorized to consolidate local tax districts having different local tax rates, but the local tax rate that may be levied in the consolidated district is the lowest tax rate voted in any of the districts which forms a part of the new consolidated district.

SEC. 78. *Transferring families from non-local tax to local tax or special charter districts.*

Transferring families.

Tax on families transferred.

The county board of education may transfer from non-local tax territory to local tax or special charter districts an individual family or individual families who reside on real property contiguous to said local tax or special charter districts, upon written petition of the taxpayers of said family or families, and there shall be levied upon the property and poll of each individual so

transferred the same tax as is levied upon other property and polls of said district. (C. S. 5478.)

SEC. 79. *Changing the boundary lines of the special charter districts.*

Upon the written petition of the governing body of a special charter district the county board of education is authorized to change the boundary line between special charter districts and local tax districts, where the tax rates are the same, and to consolidate local tax districts with a special charter district. But a record shall be made of the petition in the minutes of the governing body of the special charter district, and a record shall be made in the minutes of the county board of education, stating that the petition was received and the request was granted. Then the boundary line shall be changed and the consolidation made and properly recorded, and the new boundary line shall be clearly set forth in the minutes of both boards.

Changing boundaries of special charter districts.

Consolidation of local tax and special charter districts. Records to be made.

Boundary changed. Consolidation recorded. New boundary line set out.

SEC. 80. *The funds shall be apportioned so as to encourage consolidation.*

The apportionment of the State and county public school fund shall be administered so as to encourage consolidation of districts and the elimination of small schools or small districts, and the State Board of Education may refuse to apportion any part of the State fund to any school or district having an average daily attendance of less than fifteen pupils or to any new school or district created since January first, one thousand nine hundred and nineteen, if the number of districts or the number of separate schools in a county has been increased thereby: *Provided*, that no district shall be abolished if the geographical conditions are such that the children of the district cannot be annexed to some adjoining district without seriously limiting the educational opportunities of the children of the district. (C. S. 5489.)

Encouragement of consolidation. Elimination of small schools and districts. State board may refuse apportionment.

Proviso: geographical conditions a bar to abolition of district.

SEC. 81. *Provision for transportation of pupils in consolidated districts.*

Upon the consolidation of two or more school districts into one by the county board of education, the said county board is authorized and empowered to make provision for the transportation of pupils in the consolidated district that reside too far from the schoolhouse to attend without transportation.

Transportation of children.

An amount sufficient to cover the actual expense of such transportation of pupils may be included in the county school budget submitted to the board of county commissioners in May of each year, and when so included and approved by the commissioners it shall be deemed a necessary part of the operating expense of the schools, and it shall be the duty of the county commissioners to provide the funds necessary therefor, in accordance with law

Amount for transportation included in budget.

Necessary part of operating expense.

Arrangement of cost with district committee. But nothing in this section shall prevent the county board of education from arranging with any district committee to pay a reasonable part of this expense.

Cost of trucks and automobiles. The cost of trucks and automobiles and all necessary repairs and operating expenses shall be a legitimate item in the budget. (C. S. 5475, amended 1920.)

SEC. 82. *School trucks and automobiles exempt from taxation.*

School trucks and automobiles exempt from taxation. All trucks or automobiles owned or controlled by the county board of education and used for transporting pupils to school or used by school nurses or home and farm demonstration agents, or county superintendents and supervisors, in the prosecution of their work, shall be exempt from taxation, but all such vehicles shall be duly registered in the office of the Secretary of State:

Registration.

Proviso: fee for registration and number.

Provided, that the Secretary of State, upon proper proof being filed with him that any motor vehicle for which license is herein required is owned by the State or any department thereof or by any county, township, city or town, or by any board of education, may collect not exceeding one dollar for the registration and numbering of such motor vehicle. (C. S. 5475, amended 1921, chapter 97, s. 13, Laws Extra Session, 1921.)

PART III

County superintendent.

COUNTY SUPERINTENDENT'S POWERS, DUTIES AND RESPONSIBILITIES

ART. 7. ELECTION, ELIGIBILITY AND GENERAL DUTIES.

SEC. 83. *Election; term of office.*

Election of county superintendent.

Term of office.

Office.

The county superintendent of public instruction shall be elected by the county board of education as soon as convenient on or after its first meeting in April. He shall hold his office for a term of two years from the date of his election and until his successor is elected and qualified. The county board of education shall provide the county superintendent with an office at the county-seat, and in the county courthouse, if possible. (C. S. 5424, revised.)

SEC. 84. *Eligibility.*

Superintendent to hold or secure certificate.

Qualifications.

Certificate of health.

The county superintendent shall hold at the time of his election or must secure before assuming the duties of the office a superintendent's certificate under the rules and regulations of the State Board of Education, and shall be a person of good moral character and of liberal education, and shall otherwise be qualified to discharge the duties of the office as required by law, due regard given to experience in teaching and in supervision. No county superintendent shall be eligible to hold office who has an open or active infectious state of tuberculosis or any other

contagious disease, and before any superintendent is employed he shall secure a certificate from a reputable physician certifying that he has not an open or active infectious state of tuberculosis or any other contagious disease. (C. S. 5425, 5659.)

SEC. 85. *Election reported to State Superintendent.*

Immediately after the election of the county superintendent of public instruction, the chairman of the county board of education shall report to the State Superintendent of Public Instruction the name, address, experience, and qualifications of the person elected; and the person elected shall report to the State Superintendent as soon as he shall have qualified, giving the date of such qualification. (C. S. 5429.)

Election reported to State Superintendent.

Report of qualification.

SEC. 86. *Not to teach; to reside in county.*

Every county superintendent shall reside in the county of which he is superintendent. It shall not be lawful for him to teach a school while the public schools of his county are in session, nor shall he be regularly employed in any other capacity that may limit or interfere with his duties as superintendent. (C. S. 5426, revised.)

Superintendent to reside in county.
Employment exclusive.

SEC. 87. *To take oath of office.*

The county superintendent of public instruction, before entering upon the duties of office, shall take oath for the faithful performance thereof. (C. S. 5427.)

Superintendent to qualify.

SEC. 88. *Vacancies.*

In case of vacancy by death, resignation, or otherwise, in the office of county superintendent, such vacancy shall be filled by the county board of education. (C. S. 5428.)

Vacancies.

SEC. 89. *Is secretary to county board.*

The county superintendent shall be *ex officio* the secretary of the county board of education. He shall record all proceedings of the board, issue all notices and orders that may be made by the board pertaining to the public schools, schoolhouses, sites, or districts (which notices or orders it shall be the duty of the secretary to serve by mail or by personal delivery, without cost). He shall also record all school statistics. The records of the board and the county superintendent shall be kept in the office provided for that purpose by the board. (C. S. 5438.)

Secretary to county board.
Duties as secretary.
Service of notices or orders.

School statistics.
Records kept in office.

SEC. 90. *Removal from office.*

The county superintendent may be removed from office by the county board of education, for immoral or disreputable conduct, or for failure to perform the duties required of him by law. (C. S. 5443, revised.)

Removal for cause.

SEC. 91. *Keep a record of all deeds.*

Index to records
of deeds.

All deeds to the county board of education shall be registered and delivered to the clerk of the Superior Court for safe keeping, and the secretary of the county board shall keep an index by townships and school districts of all such deeds in a book for that purpose. (C. S. 5422.)

SEC. 92. *Superintendent's power to condemn land for suitable sites.*

Power to
condemn land.

(For the superintendent's duties in this respect, see section 61.)

SEC. 93. *Report on condition of school buildings.*

Inspection of
school buildings.

Report of condi-
tion.
Recommendations.

It shall be the duty of the county superintendent to inspect all school buildings or have them thoroughly inspected before the opening of school, and report their condition to the committee and to the county board of education, with such recommendations as will make them comfortable and sanitary.

SEC. 94. *Attends meetings of State and district associations of superintendents.*

Attendance on
meetings.

Payment of ex-
penses.

Unless providentially hindered, the county superintendent shall attend continuously during its session the annual meeting of the State Association of County Superintendents and the annual meeting of the District Association of County Superintendents, and the county board of education of his county shall pay out of the county school fund his traveling expenses, including board, while in attendance upon such meeting. (C. S. 5436.)

SEC. 95. *Make reports to State Superintendent.*

Reports to State
Superintendent.
State Superin-
tendent to call
for reports.

County superin-
tendent to sup-
ply information.

The county superintendent shall make such reports to the State Superintendent as are required by law. The State Superintendent of Public Instruction shall have authority to call on the county superintendent for school statistics and for reports on any phase of the school work or school conditions of the county, and it shall be the duty of the county superintendent to supply the information promptly and accurately. (C. S. 5442, revised.)

SEC. 96. *Appoint certain school committees.*

Appoint cer-
tain school com-
mittees.

(See section 232.)

ART. 8. DUTY OF COUNTY SUPERINTENDENT TOWARD COMMITTEEMEN, TEACHERS, AND PRINCIPALS.

SEC. 97. *To notify committeemen of their duties.*

Notice to com-
mitteemen of
rules and regula-
tions.

The county superintendent shall notify committees of the rules and regulations of the county board of education and their duties in the school district. He shall notify the committees, before

the opening of the school, of the appropriation for teachers' salaries, incidental and building fund, the amount of the local tax fund due each district, the salary schedule in force in the county, the law governing the payment of all district funds, the duties of the committeemen in the care and use of school buildings, and all other duties that may be helpful in conducting the school in each district.

Notice of appropriations.
Amount of local tax.
Salary schedule.
Law governing payment of funds.
Duties of committeemen.

Sec. 98. *Distributes blanks and books.*

It shall be the duty of the county superintendent to distribute to the various school committees and to teachers of his county all blanks, registers, report cards, record books, bulletins, and all other supplies and information furnished by the State Superintendent of Public Instruction, who shall give instruction for proper use of same. (C. S. 5439, revised.)

Distribution of blanks, books, supplies, and information.

Sec. 99. *To issue second or third grade county certificates.*

The county superintendent may issue on examination second and third grade certificates to teachers only when it is impracticable for the county officials to secure teachers holding State certificates, but such certificates shall be merely permits to teach and shall be valid only in the county in which they are issued, and shall be valid for only one year, but may be renewed. (C. S. 5646, revised.)

Effect of certificates.

Effect of certificates.

Valid only in county and for one year.

Sec. 100. *Keep a record of all teachers.*

The county superintendent shall keep a record of all teachers employed in the county, the kind of certificate held by each teacher, the length of service, success as a teacher, and the salary allowed by the county board of education.

Record of teachers.

Sec. 101. *Approve the selection of all teachers.*

No election of a principal, supervisor, teacher, assistant, or supply teacher shall be deemed valid until such election has been approved by the county superintendent. And he shall not approve the election of a teacher for a longer period than one year, and no teacher shall be employed by a committee or approved by a county superintendent who is under eighteen years of age. And no superintendent shall approve the selection of any teacher or principal for a given school year who has willfully broken his or her written contract with some other superintendent for that year: *Provided*, a teacher shall have the right to resign her position after giving thirty days notice: *Provided further*, the superintendent shall not approve the selection of a teacher holding a second or third grade certificate unless it is impracticable to secure a resident teacher who holds a higher certificate. (C. S. 5664, 5665, revised.)

Approval of teachers.

Approval for one year.

Age of teachers.

Teachers having broken contract.

Proviso: right of teacher to resign.
Proviso: teachers with second or third grade certificate.

SEC. 102. *Approve the dismissal of teacher.*

Approval of dismissal.

Proviso: right of appeal.

No teacher shall be dismissed by the committee until charges have been filed in writing with the county superintendent and approved by him: *Provided*, either the teacher or the committee may appeal to the county board of education. (C. S. 5661, revised.)

SEC. 103. *Administer oaths to teachers.*

Power to administer oaths.

The county superintendent shall have authority to administer oaths to teachers and all subordinate school officials when an oath is required of the same. (C. S. 5434.)

SEC. 104. *Advise with teachers, principals and supervisors.*

Advise with teachers, principals, and supervisors.
Information as to progress of education.
Teachers, principals, and supervisors to coöperate with superintendent.

The county superintendent shall advise with teachers, principals, and supervisors as to the best methods of instruction, school organization and school government, and to that end he shall keep himself informed as to the progress of education, both in his own county and in other counties, cities, and states. And teachers, principals, and supervisors shall coöperate with him in putting into use the best methods of instruction, school organization and school government. (C. S. 5432, revised.)

SEC. 105. *Must visit schools.*

Visits to schools.

Inspection of buildings and grounds.
Information of condition and needs of districts.

The county superintendent shall be required to visit each public school of his county at least twice while the schools are in session. He shall inspect school buildings and grounds in order to advise committeemen and county boards of education as to the physical needs of the school, and he shall inform himself of the condition and needs of the several districts of his county. (C. S. 4534.)

SEC. 106. *Hold teachers' meetings.*

Teachers' meetings.

Reading courses for teachers.

Special study groups.
School days set apart for purpose.

Dismissal or revocation of license.

The county superintendent shall hold each year such teachers' meetings as in his judgment will improve the efficiency of the instruction in school. He may, with the coöperation of the supervisors or principals, outline reading courses for teachers and organize the teachers into special study groups, and, if necessary, not exceeding three school days may be set apart for this purpose. (C. S. 5435, revised.)

If a superintendent shall fail to advise with his teachers and to provide for the professional growth of his teachers while in service, the State Superintendent shall notify the county board of education, and, after due notice, if he shall fail to perform his duties in this respect, either the county board of education may remove him from office or the State Board of Education may revoke his certificate.

SEC. 107. *May suspend teachers.*

Power to suspend teachers.

The county superintendent shall have authority to suspend any teacher who shall fail, or who may be incompetent, to give

instruction in accordance with the directions of the superintendent, or who shall willfully refuse to coöperate in teachers' meetings: *Provided*, any teacher who may be suspended by the superintendent may have the right to appeal either to the county board of education or to the courts. (C. S. 5432, revised.)

Proviso: right of appeal.

SEC. 108. *Duty of teachers to coöperate.*

Duty of teachers to coöperate.

(See section 165.)

SEC. 109. *Director of summer schools.*

The county superintendent shall have general direction of the county summer school for teachers of his county: *Provided*, the county board of education, upon the recommendation of the State Superintendent of Public Instruction, may elect a special director of the county summer school and provide his compensation out of funds appropriated for summer schools.

Director of summer schools.
Proviso: special director.

SEC. 110. *Illegal to keep in service a teacher without a certificate.*

It shall be unlawful for any board of trustees or school committee that receives any public school money from the county, State, or district, to keep in service any teacher, superintendent, principal, supervisor, or assistant superintendent that does not hold a certificate in compliance with law.

Illegal to keep in service a teacher without certificate.

The county, city or union school superintendent or other officials are forbidden to approve any voucher for salary of any person kept in service in violation of the provisions of this section, and the treasurer of the county, town, or city schools is hereby forbidden to pay out of the school fund the salary of any such person: *Provided*, that nothing herein shall prevent the employment of temporary substitute or emergency teachers under such rules as the county board of education may prescribe. (C. S. 5656.)

Approval of voucher forbidden.
Payment forbidden.

Proviso: temporary substitute or emergency teachers.

SEC. 111. *Contracts with teachers.*

No contract entered into between a school committee or board of trustees and a teacher shall be valid until the contract is approved and signed by the superintendent. The contract shall show the salary allowed and such rules and regulations governing teachers in school as the county board of education or board of trustees may direct. No voucher for the salary of a teacher shall be signed by the superintendent unless a copy of the contract has been filed with him. Wherever a teacher has been employed under contract as herein provided, and afterward is reëlected to the same or similar position and no new contract is entered into, the old contract shall be deemed valid. (C. S. 5664, revised.)

Approval and execution of contracts.
Specifications of contract.

Vouchers.

Reëlection of teacher.

SEC. 112. *How teachers shall be paid.*

When a teacher is properly elected and contract has been properly signed and deposited as required by law vouchers may be

Vouchers for salaries.

Approval by superintendent.	presented each school month to the county superintendent signed by at least two members of the committee. When presented the superintendent shall approve the same by countersigning it, and when presented to the treasurer it shall be promptly paid, and it shall be the duty of the county board of education to provide the funds for the prompt payment of teachers' salaries, and it shall be the duty of the county board of education to provide a convenient means for securing the signature of the members of the committee to the teachers' vouchers.
Payment.	
County board to provide funds.	
Expedition of vouchers.	
Monthly pay rolls in duplicate.	In all union schools the principal of the school may present monthly pay rolls in duplicate of all teachers, signed by two members of the committee. The superintendent may countersign the pay roll, and when presented to the treasurer he shall issue a check on the county fund for the salary of and payable to each teacher: <i>Provided</i> , the county superintendent shall keep in his office a duplicate of the pay roll approved by him. (C. S. 5664, 5669, revised.)
Approval by superintendent. Checks to each teacher.	
Proviso: duplicate of pay roll.	

SEC. 113. *When a superintendent may withhold the pay of teachers.*

Refusal to approve voucher on delay of reports. Vouchers signed on delivery of reports.	The county superintendent may refuse to sign the salary voucher for the pay of any teacher, supervisor or principal who delays or refuses to render such reports as are required by law. But whenever the reports are delivered in accordance with law the vouchers shall be signed and the teachers paid. (C. S. 5667, revised.)
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SEC. 114. *Schools receiving public funds required to report.*

Teachers and principals to make reports.	All teachers and principals in schools under the control of the county board of education shall be required to make to the county superintendent such reports as the county board of education may direct. But the superintendent of any city school or the superintendent or principal of any union school in a special charter district shall make such reports to the State Superintendent of Public Instruction as are required by him, and a copy of all such reports shall be sent to the county superintendent. (C. S. 5383, revised.)
Schools reporting to State Superintendent.	
Copies to county superintendent.	

Recommend classification of schools.	SEC. 115. <i>Recommend classification of schools.</i> (See section 35.)
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To recommend location of high schools.	SEC. 116. <i>To recommend the location of all high schools.</i> (See section 36.)
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SEC. 117. *To report defective children.*

Superintendent to report defective children.	It shall be the duty of the superintendent to report through proper legal channels the names and addresses of parents, guardians or custodians of deaf, dumb, blind, and feeble-minded children to the principal of the institution provided for each, and
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upon the failure of the county superintendent to make such reports he shall be fined five dollars for each child of the class mentioned above not so reported. (C. S. 5567, 5571.)

Penalty for failure.

ART. 9. DUTY OF COUNTY SUPERINTENDENT IN REGARD TO SCHOOL FUNDS.

SEC. 118. *Duty in preparing school budgets.*

The county superintendent shall keep the records of his office in such detail and in such an orderly way that the information for the budgets required by law may be prepared promptly, and he shall see that the budgets are prepared promptly and accurately, and he shall so keep the records in his office so that any county official or citizen of the county may, upon request, see what the school in each district is costing, and what the total cost is to the county. It shall be his duty to sign all budgets and to take oath that the information contained therein is correct.

Information for budget.

Budgets prepared promptly. Records to show cash in districts and in county.

Verification of budgets.

SEC. 119. *Duty to keep complete record of finances.*

The county superintendent shall keep in his office a complete record of the school finances of the county, what is appropriated to each district, and the division of the funds between the county and the city, the amount of loans from State and dates of payment, the amount of bond issues in each district, the rate of interest, date of payment, and he shall so keep his records that the school accounts may be audited with the least expense to insure a complete audit in accordance with law, and if he shall fail to keep the records of the acts of the county board of education so that they may be audited in accordance with law, the county board of education may remove him from office. (Sec. 10, ch. 146, Laws 1921, revised.)

Record of school finances. Details.

Accounts kept to facilitate audit.

Removal for failure to keep accounts properly.

SEC. 120. *Record of local taxes.*

The county superintendent shall keep in his office a record of all local tax, special charter and special school taxing districts in his county, the boundaries of each, the number of taxable polls, and the valuation of the taxable property and the special tax rate voted and levied for schools. On or before September first of each year he shall supply the county treasurer with a complete list of all such districts, and the estimated amount of tax to be collected in each district.

Record of local tax, special charter, and special tax districts. Details. Valuation of property. List of districts and estimate of tax.

The treasurer shall keep a separate account of each such district, and no part of any funds belonging to one district shall be used for any other district, or for any other purpose than to meet the lawful expenses of such district to which the funds collected belong. And no funds derived from local or special taxes shall be paid out by the treasurer except on properly ex-

Separate accounts with each district. Division of funds forbidden.

Orders for disbursements.

Misdemeanor. ecuted order signed by the county superintendent, and if the treasurer shall fail to perform his duties as outlined in this section, he shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court. (Sec. 9, ch. 146, Laws 1921.)

Punishment.

SEC. 121. *Record of fines, forfeitures, and penalties.*

Record of fines, forfeitures, and penalties.
Report to county superintendent.

It shall be the duty of the county superintendent to keep a record of all fines, forfeitures and penalties due the school fund, and to this end all county officials that in any way handle such funds shall on demand report the same to the county superintendent; and he shall see that these funds are deposited with the treasurer and placed to the credit of the school fund. (C. S. 5437, 5497, revised.)

Enforcement of deposit and credit.

SEC. 122. *Disbursement of funds.*

Vouchers to be approved and signed.

It is the duty of the county superintendent to approve and sign all vouchers for the disbursement of all district funds except the funds belonging to special charter districts, for the payment of which special provisions are made by law. And the treasurer shall honor no voucher that is not first approved and signed by the county superintendent or the secretary of the board of education. And no order shall be signed by the county superintendent or the secretary of the board for more money than is apportioned to and raised by local or special taxes in that district for the fiscal year. Nor shall he endorse the order of any teacher who does not produce a certificate as required by law, nor for more money than the salary schedule in force in the county would entitle the teacher to receive.

Treasurer to honor no vouchers not signed.

Limit of orders signed by superintendent.

Endorsement of orders of teachers.

County superintendent to sign all vouchers.

It shall be the duty of the county superintendent or the secretary of the board to sign all vouchers issued by order of the county board of education and signed by the chairman of the board, and no voucher shall be paid by the treasurer that is not properly signed. (C. S. 5450, 5466, 5656, 5669, revised.)

Vouchers not paid until properly signed.

PART IV

SCHOOL COMMITTEES—THEIR DUTIES AND POWERS

School committees.

ART. 10. IN NON-LOCAL TAX DISTRICTS.

SEC. 123. *Number and term of office.*

In non-local districts.
Number.
Appointment.
Term of office.

There shall be in each non-local tax school district a school committee, consisting of three persons, appointed by the county board of education. The term of office shall be three years or until their successors are elected and qualified, and the members shall be so elected that one shall retire each year. (C. S. 5457, 5458, revised.)

SEC. 124. *When elected.*

The county board of education at its first meeting in April of Time for election.
each year, or as soon thereafter as convenient, shall appoint one
member of the school committee in place of the member whose
term has expired. If a vacancy shall occur at any time by death, Vacancies.
resignation, or otherwise, the county board shall fill such vacancy.
(C. S. 5457, 5460, revised.)

SEC. 125. *Eligibility.*

Each school committeeman shall be a person of intelligence, of Eligibility.
good moral character, and of good business qualifications, and
known to be in favor of public education. (C. S. 5461.)

In all Indian schools authorized by law the committeemen may In Indian schools.
be selected from Indians residing in the district. (C. S. 5547.)

SEC. 126. *Oath of office.*

Each school committeeman before entering on the duties of School commit-
office shall take oath for the faithful performance thereof, and teemen to be
this oath may be taken before the county superintendent. (C. S. sworn.
5433 and 5459.)

SEC. 127. *Dismissal for cause.*

In case the county superintendent shall have evidence at any Cause for dismis-
time that any member of any school committee is not capable of sal.
discharging the duties of his office, or is not discharging his duties,
he shall bring the matter to the attention of the county board
of education, which shall thoroughly investigate the charges, and Report.
shall remove such committeeman and appoint his successor, if Action by county
sufficient evidence shall be produced to warrant his removal and board.
the best interests of the schools demand it. (C. S. 5414.)

SEC. 128. *Committeemen cannot teach.*

No person while serving as a member of any district com- Committeemen
mittee shall be eligible to be elected as a teacher of any public not eligible as
school, or as a member of the county board of education, and teachers.
and should such person be elected to teach in any public school or Nor as member of
private school receiving public funds or as a member of the county board.
county board of education before resigning as a member of the Election as
district committee, said election is hereby declared null and void. teacher or
(C. S. 5663.) member void.

SEC. 129. *Organization of committee.*

The school committee, at their first meeting after the member- Organization of
ship has been completed by the county board of education, shall committee.
elect from their number a chairman and secretary, and shall
keep a record of their proceedings in a book to be kept for that Record of pro-
purpose. The name and address of the chairman and secretary ceedings.
shall be reported to the county superintendent and recorded by Report of name
him. (C. S. 5463.) and address of
chairman and
secretary.

SEC. 130. *How to employ teachers.*

Employment of teachers.
Meeting for election of teachers.

Election not valid until approved.

Limit of term and of money.

The school committee shall have authority to employ teachers only on the recommendation of the county superintendent. The committee shall meet at a convenient time and place for this purpose, and no teacher shall be employed by any committee except at regularly called meetings of such committee. No election of any teacher or assistant teacher shall be deemed valid until such election has been approved by the county superintendent, and no contract for teachers' salaries shall be made during any year to extend beyond the term of office of a majority of the committee, nor for more money than accrues to the credit of the district for the fiscal year during which the contract is made. (C. S. 5661, 5662, 5664, 5665, revised.)

SEC. 131. *When teachers may be suspended.*

Cause for suspension.

Charges to be filed with county superintendent.
Notice to teacher.
Time for hearing.

Action of committee if approved final.
Proviso: right of appeal.

The school committee shall have authority to suspend or dismiss teachers who may be guilty of any immoral or disreputable conduct or who may be incompetent to discharge efficiently the duties of a public school teacher or who may be persistently neglectful of such duties, but no teacher shall be dismissed until charges shall have been filed in writing with the county superintendent. And the county superintendent shall give the teacher at least five days notice, in which time he or she shall have the opportunity to appear before the committee of the district in which the teacher is teaching. And after a full and fair hearing the action of the committee, if it has the approval of the county superintendent, shall be final: *Provided*, the teacher shall be given the right to appeal to the county board of education. (C. S. 5432, 5661.)

SEC. 132. *Minimum term for which teacher can be paid.*

Minimum of employment.

The committee shall not approve the voucher of a teacher for compensation for a shorter term than one month, unless the teacher is providentially hindered from completing the term. (C. S. 5668.)

SEC. 133. *How teachers shall be paid.*

Method of payment.

Verification of orders.

Approval of order not signed by committee.

In paying teachers the committee shall give an order on the treasurer of the county school fund, payable to such teacher, for the full amount due for services rendered. Orders on the treasurer shall be valid when signed by two members of the committee and countersigned by the county superintendent. (C. S. 5450, 5669.)

If a committeeman shall refuse or fail to sign a teacher's voucher or order for salary the county board of education, for good and sufficient reason, may order the voucher paid, and the treasurer shall honor such a voucher if it is signed by the chairman and secretary of the county board of education.

SEC. 134. *Use of school property.*

(See section 71.)

Use of school property.

SEC. 135. *Power to contract with private schools.*

In any school district where there may be a private school regularly conducted for at least six months in the year, unless it is a sectarian or denominational school, the school committee with the approval of the county superintendent may contract with the teacher of such private school to give instruction to all pupils of the district between the ages of six and twenty-one years in the branches of learning taught in the public schools, as prescribed by law, without charge to pupils and free of tuition. The amount paid such private school for each pupil in the public school branches, based on the average daily attendance, shall not exceed the regular tuition rates in such school for such branches of study. (C. S. 5610 and 5615.)

Contract with private school.

Rate of payment.

SEC. 136. *Powers as to school property.*

The school committee shall be entrusted with the care and custody of all schoolhouses, schoolhouse sites, grounds, books, apparatus, or other school property in the district, with full power to control same, as they may deem best for the interest of the public schools and the cause of education, not in conflict with the rules and regulations governing school property adopted by the county board of education: *Provided*, if the committee is unable or shall fail to take due care of the schoolhouse and to protect all property belonging to it, the county board of education may designate some responsible citizen of the district to have special charge of the property during vacation. (C. S. 5464, revised.)

Care and custody of school property.

Proviso: caretaker on failure of committee.

SEC. 137. *Powers as to purchase of supplies.*

The committee shall have authority to purchase the supplies necessary for conducting the schools and for repairs, to an amount not to exceed in the aggregate the sum apportioned for this purpose by the county board of education in any one year. But nothing in this section shall be so construed as to give school committees the right to make expenditures without the order of the county board. (C. S. 5466.)

Purchase of supplies.
Limit of amount.

No expenditures without order of county board.

SEC. 138. *Reports to board on schoolhouses and school property.*

The school committee shall make such reports to the county board of education as the board may deem necessary. (C. S. 5468, revised.)

Reports to county board.

SEC. 139. *Superintendent and committee keep records of receipts, expenditures and contracts.*

The county superintendent shall keep by districts an itemized statement of all moneys apportioned to such district, the amount received and expended by each committee for each school, and

Itemized statement to be kept by county superintendent.
Details.

Committee to keep up with funds.
Items of information.

Employment at excessive salaries illegal.
Committeemen to examine budget.

Authentication of vouchers.

School privies to be kept in order.
Recommendation of State Board of Health.

Misdemeanor.

Punishment.

Good water supply.
Report to county superintendent.

Need presented to county board.

County board to make provision.

Obedience to sanitary committee or board of health.

a copy of all contracts made by them with teachers. It is the duty also of the committee to keep up with the funds of the district. It should know what the budget for the district contains, in order to know how much money is available and how it is spent. It is their duty to know the salary schedule and the limitations placed on committeemen in making contracts with teachers. It is illegal for committeemen to employ teachers at a salary higher than that contained in the authorized salary schedule; therefore, when the May budget is submitted it is the duty of each committeeman to examine it carefully to see how much money is allowed for teachers' salaries, and how many and what grade of teachers may be employed with the money allowed in the budget. (C. S. 543S, 5476, 5664, revised.)

SEC. 140. *Disbursements of district funds.*

Every order for the payment of money for repairs, school furnishing, supplies, or for any purpose whatsoever, the contract or order for which having been given by the school committee, before it shall be a valid voucher for the county treasurer, shall be signed first by at least two members of the school committee, then by the county superintendent. (C. S. 5450.)

SEC. 141. *To care for the sanitation of the school grounds.*

The district committeemen are hereby required to keep the school privies in a sanitary condition, and the committee shall be governed in this particular by recommendations of the State Board of Health.

Failure of the committeemen to keep privies at public school-houses in proper sanitary condition or a failure to notify the county board of education of their unsanitary condition shall be considered a misdemeanor and shall subject them severally and personally to fine and imprisonment, or both, in the discretion of the court. (C. S. 5757, revised.)

SEC. 142. *To provide good water supply.*

It is the duty of the school committeemen to see that the schools have good water supply, and wherever a school is without a good water supply it is the duty of the committee to report the condition to the county superintendent before and even after the opening of school, and it shall be the duty of the county superintendent to present the need to the county board of education, and it shall be the duty of the county board of education to make such provision as will give the teachers and children a good supply of wholesome water.

SEC. 143. *To obey the orders of sanitary committee or board of health.*

It shall be the duty of teachers, principals, superintendent, committee, and all other governing boards having authority over

the maintenance, support, and conduct of a public school to obey the rules and regulations of the sanitary committee or board of health for the protection of health in the district.

ART. 11. DUTIES AND POWERS OF COMMITTEEMEN IN LOCAL TAX DISTRICTS.

SEC. 144. *How elected.*

Committeemen in local tax districts, created by and under the control of the county board of education, shall be elected by the county board of education, and they shall be subject to the same laws and the same rules and regulations of the county board of education as those governing the acts of the committeemen in non-local tax districts, and they shall be subject to such other laws as may hereafter be provided. (C. S. 5514, 5536, revised.)

Committeemen in local tax districts.
Election.
Laws governing districts.

SEC. 145. *Number of committeemen in local tax districts.*

The county board of education may in its discretion elect not less than three nor more than five members to serve as committeemen in local tax districts. The term of office of each shall be for three years, but shall be so arranged that a majority of the board shall not retire in any one year, except as a result of death, resignation, or removal for cause. (C. S. 5514, 5536, revised.)

Number.

Term of office

SEC. 146. *Joint employment of superintendent or principal by districts in cities and towns.*

By and with the consent of the county board of education the governing board of two or more local tax or special charter districts, including any city or town, may, by a majority vote of the committee in each district, employ a superintendent of the public schools of such districts, and he shall perform all the duties of the county superintendent of public instruction as to such districts, and shall make to the county superintendent all reports that may be necessary to enable him to make his reports to the State Superintendent: *Provided*, the teacher so employed shall hold or shall be entitled to hold a superintendent's certificate: and *Provided further*, the combined schools under the jurisdiction of the superintendent employed shall be large enough to rank as a city school or a union school of sufficient size to entitle the authorities to employ a superintendent. If the two districts do not employ as many as twenty teachers, a principal may be employed in the same manner provided in this section for the employment of a superintendent. (C. S. 5431, revised.)

Joint employment of superintendent or principal.

Duties as of county superintendent.

Reports to county superintendent.

Proviso: superintendent's certificate.

Proviso: size of combined schools.

Principal.

SEC. 147. *Money derived from local taxes.*

All moneys derived from local taxes shall, upon collection, be placed to the credit of the committee of the district.

Money from local taxes.

Record of local tax districts.
Boundaries, taxable polls.
Valuation of taxable property.
Special tax rate.
Estimate of amount of taxes.
Balance or deficit.

Separate accounts.
Balance or deficit.

Authentication of orders.

Misdemeanor.

Punishment.

The county superintendent shall keep in his office a record of all local tax school districts in his county, the boundaries of each, the number of taxable polls, and the valuation of the taxable property and the special tax rate voted and levied for schools. On or before September first of each year he shall supply the committee of the district with the estimated amount of taxes to be collected in the district, and the balance or deficit from the preceding year.

The treasurer shall keep a separate account of each such district, and no part of any funds belonging to the district shall be used for any other district, or for any other purpose than to meet the lawful expenses of the local tax district to which the funds collected belong. And no local tax district funds shall be paid out by the treasurer except on properly executed order signed by the committee and the county superintendent; and if the treasurer shall fail to perform his duties as outlined in this section, he shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court. (C. S. 5449, 5514, 5536, revised.)

SEC. 148. *Duty of sheriff or tax collector.*

Sheriff or tax collector to keep funds separate.
Specifications in deposits.

It shall be the duty of the sheriff or the tax collector in collecting the taxes of local tax districts to keep the funds of each district separate from all other funds, and when public school funds are deposited with the treasurer, the sheriff or tax collector shall specify which funds belong to local tax districts and to what district the local tax funds belong.

Credits on tuition to nonresidents.

SEC. 149. *Credits on tuition to nonresidents, whose children attend in district.*

(See section 241.) (C. S. 5477.)

SEC. 150. *How special tax funds are paid out.*

Authentication of orders.

Division of funds illegal.

Orders on the treasurer shall be valid when signed by two members of the committee and countersigned by the county superintendent. It shall be illegal for the county superintendent or the county board of education to use any of the local tax funds for any purpose except for the support, maintenance, and permanent improvement of the school within the district in which the tax is collected. (C. S. 5536, 5669, revised.)

Enlargement of local tax districts.

SEC. 151. *How to enlarge local tax districts.*

(See section 226.)

SEC. 152. *How to determine the rate of local tax to be levied in a district.*

Determination of tax rate.

It is the duty of the committee to advise with the county board of education as to the rate of local taxes to be levied in the dis-

trict, and upon a petition signed by a majority of the school committee of any local tax district and approved by the county board of education, the board of county commissioners shall increase or reduce, according to the desires of the petitioners, the tax levy in said local tax district or special charter district: *Provided*, the rates shall not be increased beyond the maximum rate voted by the people, nor shall it be reduced below the minimum rate voted. (Sec. 11, ch. 146, Laws 1921, revised.)

Increase or reduction of rate.

Proviso: limit of change.

SEC. 153. *Committee may provide for transportation of pupils.*

Upon the consolidation of two or more local tax districts, the county board of education has the authority to provide transportation for six months out of the general county fund. The cost of transportation for the remainder of the term shall be paid out of the local tax funds: *Provided*, the trucks may be owned and controlled by the county board of education. (C. S. 5475, as amended, revised.)

Transportation for six months.

Transportation for remainder of term.

Proviso: ownership and control of trucks.

SEC. 154. *Rent, loan, or sell school books.*

(See sections 340, 341, 342.)

Rent, loan, or sell school books.

SEC. 155. *Supply books for indigent children.*

(See section 343.)

Supply books for indigent children.

SEC. 156. *Loans to districts for building schoolhouses.*

The county board of education may make loans for the erection of schoolhouses to local tax, special charter or special school taxing districts, but all such loans shall be made upon the written petition of a majority of the committee of the local tax or board of trustees of special charter district, and said petition shall authorize the county board of education to deduct a sufficient amount from the local taxes or the county fund due said district to meet the payments as they come due. If the loan is made without a written petition from the committee or the board of trustees, the county board of education shall have no lien upon the local taxes for the repayment of the loan. (C. S. 5675, amended; Sec. 9, ch. 147, Laws 1921; Sec. 9, ch. 91, Laws Extra Session, 1920.)

Loans for building schoolhouses.

Petition for loans.

Provision for payment of loan.

No lien on taxes for loan without petition.

SEC. 157. *How a special charter district may become a local tax district.*

The authorities of a special charter district may have the charter repealed, and the district may become a local tax district in the following manner: The board of trustees of a special charter school may petition the county board of education to assume full jurisdiction of the special charter district, and the county board of education shall grant the petition. Thereupon, the board of trustees of the special charter school shall convey by deed the title to all school property of whatsoever kind to the county board of education. When the deed is recorded in the

How special charter district may become local tax district. Petition to county board.

Grant of petition. Conveyance of school property.

Charter repealed when deed is recorded.

Term of trustees to expire.	name of the county board of education, the special charter is hereby repealed, and the special charter district by that act shall become a local tax district, and shall be governed as all other local tax districts are governed. The term of office of each member of the board of trustees of the special charter school shall expire with the transfer of the property, and a district committee shall be elected in accordance with law by the county board of education.
District committee to be elected.	
Petition for election by people.	If the board of trustees of the special charter district shall refuse to act, then one-fourth of the freeholders of a special charter district may petition the county board of education for an election to ascertain the will of the people on the question of repealing the charter and becoming a local tax district. If the county board of education shall approve the petition, it shall be presented to the board of county commissioners, which shall call an election of the voters in the special charter district. The laws governing this election shall be the same as the laws governing a local tax election. Those in favor of repealing the charter shall vote a ballot "For repeal of charter," and those against repeal shall vote a ballot "Against repeal of charter." If a majority of the votes cast shall be in favor of repeal, the district shall become a local tax district, and the property shall be transferred by the board of trustees to the county board of education.
Question to be submitted.	
Presentation of petition.	
Call for election.	
Law governing election.	
Ballots.	
Effect of election.	
Local tax laws not affected.	The provisions of this section shall in no wise affect the authority to levy local taxes theretofore voted by the people of the district, but the same shall remain in full force and effect, notwithstanding the repeal of the charter. Nor shall the provisions of this section affect the validity of the bonded indebtedness of any special charter or incorporated district. The same shall be and remain a charge upon all the taxable property of said district in as full and ample manner as it was before the repeal of the charter.
Validity of debt not affected.	
Obligation of debt.	

PART V

TEACHERS AND PRINCIPALS

ART. 12. THEIR POWERS, DUTIES AND RESPONSIBILITIES.

SEC. 158. *Required to hold certificates.*

Teachers and principals to hold certificates.

All teachers and principals employed in the public schools of the State or in schools receiving public funds for the maintenance of a six months school term shall be required to hold certificates in accordance with law, and no contract for the employment of teacher or principal is valid until the certificate is secured.

Contract not valid before certificate secured.

SEC. 159. *Health certificate required for teachers.*

Health certificate required.

Any person serving as county superintendent, city superintendent, teacher, janitor, or any other employee in the public schools

of the State shall file in the office of superintendent each year, before assuming his or her duties, a certificate from the county physician, or other reputable physician of the county, certifying that the said person has not an open or active infectious state of tuberculosis, or any other contagious disease.

The county physician shall make the aforesaid certificate on a form supplied by the State Superintendent of Public Instruction, and without charge to the person applying for the certification, and any person violating any of the provisions of this section shall be guilty of a misdemeanor and subject to a fine or imprisonment in the discretion of the court. (C. S. 5659; sec. 17, ch. 179, Laws 1921, revised.)

Form of certificate.
No charge to be made.
Misdemeanor.
Punishment.

SEC. 160. *How to apply for a position.*

It is the duty of teachers, in making application for a position to teach, first to file the application with the superintendent, stating the kind and the number of the certificate held, when the certificate expires, experience in teaching, the position last held, and a statement that the applicant has no contagious disease. The application should also state that the applicant, if elected, will not break the contract without the approval of the superintendent who approved the contract, without giving at least thirty days notice, and that he or she will observe the rules and regulations adopted by the board of trustees or the county board of education under whose jurisdiction he or she is employed to teach.

Application for appointment.
Recitals in application.

SEC. 161. *When a teacher may annul a contract.*

The teacher may, after entering into a written contract, annul the contract by giving the superintendent a written notice of at least thirty days, and the superintendent shall pay for the full time the teacher has taught: *Provided*, the teacher has taught as much as twenty days. But if the teacher breaks the contract without giving thirty days notice, it shall be the duty of the superintendent to report the name of the teacher to the State Superintendent, and the certificate held may either be revoked or reduced to the next lower grade. And no other superintendent shall employ or recommend for employment in any year a teacher who has broken his or her contract for that year. This section shall also apply alike to principals and supervisors.

Annulment of contract.
Notice.
Payment for full time.
Proviso: to have taught 20 days.
Breach of contract without notice.
Report to State Superintendent.
Action by State Superintendent.
Employment within year forbidden.
Principals and supervisors.

SEC. 162. *How teachers are selected.*

All teachers shall be employed by the committee or the board of trustees of the district in which they are to teach, but no election is valid in any district without the approval of the superintendent. The election by the committee or board of trustees shall be at a regular meeting of the committee or board of trustees called

Teachers employed by committee.
Approval of superintendent.
Election at regular meeting called for that purpose.

Written contract.

Valid contract when signed by superintendent.

Teachers ineligible.

for that purpose, and when elected the committee or board of trustees shall enter into a written contract with the teacher for the ensuing year. When the contract is signed by the superintendent on the recommendation of the committee or board of trustees, it is a valid contract and the teacher is properly elected. But no teacher under eighteen years of age shall be eligible for election, and no teacher who has willfully broken her written contract can again legally be elected for that year. (C. S. 5645, 5661, 5662, 5664, revised.)

SEC. 163. *How teachers may be dismissed.*

Cause for dismissal.

Further cause for dismissal.

Report to State Superintendent.

Action authorized.

The school committee or board of trustees, with the approval of the superintendent, may dismiss a teacher for immoral or disreputable conduct in the community or for failure to comply with the provisions of the contract. The superintendent, with the approval of the committee or the board of trustees, has authority, and it is his duty, to dismiss a teacher who may prove himself or herself incompetent or may willfully refuse to discharge the duties of a public school teacher, or who may be persistently neglectful of such duties. Every teacher dismissed for cause shall be reported by the superintendent to the State Superintendent, and he shall have authority to revoke the certificate and debar the teacher from teaching in any other county. (C. S. 5432, 5661, revised.)

SEC. 164. *The salaries of teachers.*

Salaries fixed by county board.

Salary in accord with schedule.

The salaries of all teachers employed in a county shall be fixed by the county board of education on the recommendation of the county superintendent, unless the General Assembly has given special authority to some other board to fix the salaries of teachers in special charter districts. But the salary fixed for all teachers must be in accord with the authorized salary schedule.

SEC. 165. *Duties of teachers.*

Duties of teachers.

It shall be the duty of all teachers to maintain good order and discipline in their respective schools: to encourage temperance, morality, industry, and neatness; to promote the health of all pupils, especially of the children in the first three grades, by providing frequent periods of recreation; to supervise the play activities during recess, and to encourage wholesome exercise for all children; to teach as thoroughly as they are able all branches which they are required to teach; to provide for singing in the school, and so far as possible to give instruction in public school music; to ascertain the cause for nonattendance of pupils, and report all violators of the compulsory school law to the attendance officer in accordance with the rule governing attendance and re-

ports; and to enter actively into the plans of the county superintendent for the professional growth of the teachers of the county. (C. S. 5666, revised.)

Sec. 166. *Power to suspend or dismiss pupils.*

A teacher in a school having no principal, or the principal of a school, shall have authority to suspend any pupil who willfully and persistently violates the rules of the school or who may be guilty of immoral or disreputable conduct, or who may be a menace to the school. But every suspension for cause shall be reported at once to the attendance officer, who shall investigate the cause and shall deal with the offender in accordance with rules governing the attendance of children in school. (C. S. 5666, revised.)

Authority to suspend pupil.

Report to attendance officer.
Action by attendance officer.

Sec. 167. *Duty to make reports to superintendent.*

Every teacher or principal of a school under the jurisdiction of the county board receiving aid from the public school fund shall be required to make such reports as are required by the county board of education, and the county superintendent shall not approve the voucher for the pay of teachers at the end of each month until the monthly reports required are made, and at the end of the year until the final reports are made: *Provided*, the county superintendent may require teachers to make reports to principals, and principals to make reports to the superintendent. (C. S. 5667, revised.)

Reports required.

Vouchers not approved until reports made.

Proviso: reports through principals to superintendent.

Sec. 168. *The care of the school building.*

It is the duty of the teachers and principals in charge of school buildings to instruct the children in the proper care of public property, and it is their duty to exercise due care in the protection of school property against damage, either by defacement of the walls and doors or breakage on the part of the pupils, and if they shall fail to exercise a reasonable care in the protection of property during the school day, they may be held financially responsible for all such damage, and if the damage is due to carelessness or negligence on the part of the teachers or principal, the superintendent may hold those in charge of the building responsible for the damage, and if it is not repaired before the close of the term a sufficient amount may be deducted from their final vouchers to repair the damage for which they are responsible under the provisions of this section. If any child in school shall carelessly or willfully damage school property, the teacher shall report the damage to the parent, and if he refuses to repair the same, the teacher shall report the offense to the superintendent of public welfare.

Children to be instructed in care of public property.

Duty to exercise care of property.

Responsibility for damage.
Responsibility on officials.

Deduction for repairs.

Report to parent of damage by child.

Report to superintendent of public welfare.

SEC. 169. *No teacher can serve as committeeman, member of county board, or county superintendent.*

Teacher ineligible as superintendent or member of board.

No person while actively engaged in teaching in the public schools or in a private school which receives money from the county school fund shall be permitted to serve as a member of the county board of education or as a member of the school committee, nor shall a teacher be allowed to teach school and at the same time serve as county superintendent. (C. S. 5409, revised.)

SEC. 170. *Teachers to make physical examination of children.*

Instructions from State Board of Health and Superintendent of Public Instruction. Teachers to make physical examination of pupils. Record of examination. Time of examination.

Arrangement of work.

Transmission of cards to State Board of Health. Failure to make examination and report misdemeanor.

Punishment.

Upon receipt of instructions, rules and regulations from the State Board of Health and from the State Superintendent of Public Instruction, it shall be the duty of every teacher in the public schools to make a physical examination of every child attending the school, and enter on cards and official forms furnished by the State Board of Health a record of such examination. The examination shall be made at the time directed by the State Board of Health and the State Superintendent of Public Instruction, but every child shall be examined at least once every three years. The State Board of Health and the State Superintendent of Public Instruction shall so arrange the work as to cover the entire State once every three years.

The teacher or principal shall transmit the record cards and other blank forms made by him or her to the North Carolina State Board of Health, and if any teacher or principal fails within sixty days, after receiving the aforesaid forms and requests for examination and report, to make such examination and report as herein provided, the teacher or principal shall be guilty of a misdemeanor and subject to a fine of not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) or imprisonment at the discretion of the court. (C. S. 5748, 5749.)

SEC. 171. *Principal of a union school.*

Executive head of school. Teachers responsible to principal.

Authority of principal.

Reports to county superintendent. Suggestions to teachers. Teachers to cooperate.

The principal of a union school shall be the executive officer of the school, and all teachers in both the high school and in the elementary school departments shall be responsible to the principal. He shall have authority, subject to the approval of the county superintendent, to grade and classify the pupils, outline study courses for teachers, and exercise discipline over the pupils of the school. He shall make all reports to the county superintendent, and give suggestions to teachers for the improvement of instruction in school. And it shall be the duty of each teacher in a union school to cooperate with the principal in every way possible to promote good teaching in the school and a progressive community spirit among its patrons.

PART VI

REVENUE FOR THE PUBLIC SCHOOLS

ART. 13. HOW TO ESTIMATE AMOUNT NECESSARY FOR
SIX MONTHS TERM.

Revenue.

How to estimate
revenue.SEC. 172. *Duty of county board of education and county commissioners.*

It shall be the duty of the county board of education of each county to make a fair estimate in accordance with law of the amount necessary to provide a six months school term, and it shall be the duty of the county commissioners of each county to determine and provide the amount necessary to maintain the schools six months in accordance with law. And either the members of the county board of education or the members of the board of county commissioners failing to perform their respective duties shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

County board to
make estimate.County commis-
sioners to deter-
mine and provide
amount.

Misdemeanor.

Punishment.

SEC. 173. *The equalizing fund.*

There is hereby appropriated annually, from the State public school fund, as may be otherwise provided by law, an amount sufficient to equalize as near as may be the financial burden of supporting a six months school term in the several counties of the State. This fund shall be designated "The State Equalizing Fund," which shall be apportioned by the State Board of Education, to counties needing aid, in such a way as to encourage the counties receiving aid to improve their schools by securing efficient organization, administration, supervision, and well trained teachers.

Appropriation
from State pub-
lic school fund.Official entitle-
ment.
Apportionment.SEC. 174. *The May budget.*

The county board of education shall fix a date during the month of May when the school budget for all the schools of the county for the next ensuing year shall be prepared. The county board of education shall notify the board or boards of trustees of the special charter districts to prepare their budgets for the six months school term and present the same at the time fixed by the county board of education for preparing the May budget. Said board shall also notify the chairman of the board of county commissioners at least twenty days before the date of meeting that the school budget for the next ensuing year is to be prepared and that the boards of county commissioners or a representative selected by the commissioners is required by law to be present and sit with the county board of education when the May budget is prepared. But if the board of county commissioners or its representative shall fail to attend said meeting after being duly notified, the county board of education shall have authority to

Date for prepara-
tion of budget.Notice for prepa-
ration and pre-
sentation of
budget.Notice to county
commissioners.County board to
proceed if county
commissioners
not represented.

Later date.	proceed and prepare the budget in accordance with the provisions of this article. If for good and sufficient reason the budget is not completed at the time appointed by the county board for preparing the May budget, said board may appoint a later date and notify the board or boards of trustees and the county commissioners of the later date selected. The budget shall be prepared by the county board of education on blanks provided for that purpose, and it shall set forth the total estimated cost of maintaining all the schools of the county for six months, including the special charter districts, and it shall be subscribed and sworn to by the chairman and secretary of the county board of education and presented to the board of county commissioners on or before the first Monday in June.
Blanks for preparation of budget.	
Contents.	
Verification.	
Presentation to county commissioners.	

SEC. 175. *The contents of the May budget.*

Contents of May budget.	The May budget prepared by the county board of education shall provide three separate school funds, (a) a salary fund; (b) an operating and equipment fund; and (c) a fund for the repayment of all notes, loans and bonds.
Salary fund.	
Operating and equipment fund.	
Fund for payment of debts.	
Salary fund.	

(a) The salary fund shall include the salaries of all superintendents, principals, supervisors, teachers of all sorts, the per diem of the county board of education, and the salaries of all other officials authorized by law.

(b) The operating and equipment fund shall provide for janitors, fuel, school supplies, insurance, rent, interest not otherwise provided for, traveling expenses of all school officials, transportation of pupils, all legal operating expenses, all necessary assistance to the county superintendent not provided in the salary fund, all needed repairs, sites, the erection of school buildings, including dormitories, teachers' homes, additions to buildings, and all other equipment authorized or required by law.

(c) A fund for the repayment of all loans due the State and of all interest and installments on bonds and other evidences of indebtedness shall be provided in the budget. This shall be a separate fund and shall include all interest and installments due each year.

SEC. 176. *How to estimate the salary fund.*

How to estimate salary fund.	It shall be the duty of the county board of education, in estimating the amount of the salary fund for the ensuing year in the May budget, to set forth on blanks supplied by the State Superintendent of Public Instruction the actual salary paid each teacher in each district for the previous year, the proposed salaries for the ensuing year, and the number of additional teachers needed in each school. It shall also exhibit the grade of certificate held by each teacher, the average attendance of pupils in each district for the previous year, and such other information as the State Superintendent of Public Instruction may require.
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The number of teachers for the next ensuing year in each school shall be based on the average attendance of pupils for the previous year, as given below: *Provided*, that in the case of the enlargement or consolidation of a district, the superintendent shall add to the attendance of said district the number of children transferred who were attending school the previous year. In case of an extraordinary increase in population, the superintendent shall estimate said increase that may attend school for the year and allow the same in estimating the attendance for said school.

Proviso: enlargement or consolidation of district.

Allowance for extraordinary increase in population.

(a) In each elementary school, not more than one teacher shall be allowed, except as follows: Wherever the average attendance for the previous year was at least thirty, two teachers may be allowed, but the commissioners may not be compelled to provide the funds for the second teacher, except when the average attendance for the previous year was at least forty. Wherever the average attendance for the previous year was sixty-five, three teachers shall be considered reasonable, and wherever the average attendance for the previous year was one hundred, four teachers shall be considered reasonable. And one additional teacher for every thirty-five additional pupils in average daily attendance for the previous year shall be considered reasonable.

Not more than one teacher in elementary schools.
Exceptions: schools having average not less than 30.
Schools averaging 65 attendance.

Schools averaging 100 attendance.

Additional teacher for 35 additional pupils.

(b) In each high school one whole-time teacher for the high school grades may be allowed for the ensuing year wherever the number of pupils in average attendance for the previous year was twenty; two teachers may be allowed wherever the average attendance was thirty; three teachers may be allowed wherever the average attendance was forty-five; four teachers may be allowed for seventy pupils in average daily attendance; and one additional teacher may be allowed for every thirty additional pupils in average daily attendance.

Allowance to high schools.
Average attendance of 20.

Average attendance of 30.
Average attendance of 45.
Attendance 70.
Allowance for additional attendance.

(c) Wherever the total number of teachers and the total estimated salary fund for the ensuing year are not greater than the total actual salaries paid or authorized by law for the previous year, the amount shall not be considered excessive. Wherever the average attendance for the previous year authorizes an increase in the number of teachers for the ensuing year, and the number provided in the budget is in accordance with the provisions of this section, the amount necessary to supply the needed extra teachers at the average monthly salary paid teachers the previous year shall be deemed reasonable and necessary: *Provided*, the term "legal salaries for the previous year" shall be construed to mean the salaries for the county six months term in accordance with the adopted salary schedule.

Salaries deemed reasonable and necessary.

Proviso: legal salaries construed.

(d) The per diem of the county board of education, the salary of the superintendent of public welfare, and other school officials authorized by law shall be legitimate items of expense in the budget.

Salaries of officials legitimate items.

Total salary
fund.

The amount of the salary fund for the county schools having been determined, and the amount of the salary fund for special charter districts having been determined in accordance with the provisions of section one hundred and seventy-seven of this article, the total for the county and the special charter districts shall constitute the total amount of the salary fund for the ensuing year, and if the amount is approved by the commissioners they shall levy a tax sufficient to produce the amount clear of all fees, commissions, rebates, losses, and cost of collection.

Tax levy.

SEC. 177. *How to estimate the salary fund for the special charter or city schools.*

Salary fund for
special charter
or city schools.
Determination by
county board.

The salary fund for special charter districts shall be estimated as follows:

Basis of calcu-
lation.

The county board of education shall determine the number of additional teachers needed in both the high school and the elementary grades of the special charter districts for the ensuing year in the same manner as that provided in section one hundred and seventy-six above for determining the number of high school and elementary school teachers in all other schools in the county. It shall then calculate, using the adopted salary schedule for the county, the average per capita cost for six months of instructing all high school pupils of the county, and the average per capita cost of instructing all elementary school pupils of the county for the ensuing year; and the county board of education shall provide in the May budget for the special charter districts for the ensuing year the average per capita cost of instructing all high school pupils in average daily attendance for the previous year and the average per capita cost of instructing all elementary school pupils in average daily attendance for the previous year, and the total amount determined on this basis shall be a reasonable salary fund to provide in the budget for the special charter districts: *Provided*, the county board of education shall have authority to incorporate the budget of the special charter districts in the county budget and allow the actual salary for six months in accordance with the adopted salary schedule for each teacher permitted under section one hundred and seventy-six of this article. In all counties where the schools of a special charter district are operated as part of the county system, and are under the control of the county board of education, and pupils living outside the special charter district are permitted, as the county board of education may direct, to attend, free of all tuition charges, the amount of the salary budget of said special charter district shall be estimated in the same way as the budget for any other district school of the county is estimated.

Proviso: incor-
poration with
county budget.

Special charter
schools operated
as part of
county system.

The board of trustees of all special charter districts may petition the board of education to take over the management of the school or schools within the special charter district. When such a petition is presented, the county board of education shall grant the petition, and the school or schools within the district shall be governed as all other schools in local tax districts are governed: *Provided*, the county board of education shall not have the authority to change the method of electing the board of trustees unless the charter is surrendered and the title to the property is transferred to the county board of education.

Petition of special charter schools for incorporation into county system.

Proviso: election of trustees.

SEC. 178. *How to determine the amount of the operating and equipment fund.*

All poll taxes, fines, forfeitures, penalties, and all public school revenues of the county not otherwise appropriated shall be placed to the credit of the operating and equipment fund authorized in section one hundred and seventy-five, subsection (b), of this article, except as otherwise provided.

Items of operating and equipment fund.

The county board of education shall allow the same per capita amount per pupil enrolled for the previous year to the special charter district that is allowed to all other schools of the county, and the total amount for all schools of the county shall be the amount of the operating and equipment fund to be incorporated in the budget. If the amount derived or to be derived from the sources mentioned above in this section is insufficient for this fund the commissioners are authorized to levy an additional tax to meet the actual needs.

Allowance to special charter districts.

Additional tax.

Whenever a district issues bonds or borrows from county board of education for the erection of any school building, thus relieving the county board of education in whole or in part of providing suitable building or buildings for said district for the six months school term, the county board of education is hereby directed to apportion to said district its pro rata part of the operating and equipment fund on the same basis that the county board of education apportions this fund to the special charter districts until the amount so apportioned equals the amount of the loan or bond issue paid or payable by said district.

Allowance to districts borrowing money.

SEC. 179. *A fund for the repayment of bonds, notes and loans.*

The county board of education shall set forth in the budget the amount of the interest and installments on all loans due the State, and of all interest and installments on bonds and other evidences of indebtedness that may fall due. This shall be a separate item in the budget, and the commissioners shall levy annually a tax sufficient, clear of all fees, commissions, rebates, delinquents and the cost of collection, to repay the same; and if the taxes are not collected when the repayments fall due, the

Fund for paying debt.

Separate item.

Special tax.

commissioners shall borrow the money and place the amount to the credit of the county board of education.

SEC. 180. *The May budget completed.*

Authentication of budget.

Copy to State Superintendent.

Presentation to county commissioners.

Tax levy.

Commissioners to supply deficit.

The completed May budget shall be sworn to and subscribed by the chairman of the county board of education and the county superintendent of schools, and a copy shall be filed in the office of the State Superintendent of Public Instruction.

The county board of education shall present a copy to the board of county commissioners on or before June first of each year. If the board of county commissioners shall approve the total amount of the budget, it shall levy sufficient rates, after deducting the amount to be received from the State, to produce the amount asked for in the budget, and if the tax rate levied fails to produce, clear of all commissions, rebates, fees and cost of collection, the amount approved in the budget, it shall be the duty of the county commissioners to supply the deficit either out of the general county fund or by borrowing in accordance with law.

SEC. 181. *The November budget.*

November budget.

Items.

Budget checked by State Superintendent.

Settlement with special charter districts.
Final apportionment.

November budget to show individual salaries.

Copy to county board or trustees.
Payment out of equalization fund.

Removal of superintendent for breach of salary law.

On or before the fifteenth day of November of each year the county board of education and the board of trustees of all special charter school districts shall prepare a budget, on blanks furnished by the State Superintendent of Public Instruction, setting forth the names and number of teachers actually employed in each district in the county, the grade of certificate held, the salary paid, and all other information asked for by the State Superintendent of Public Instruction. The November budget shall be checked by the State Superintendent to ascertain whether the teachers are properly certificated, whether the number of teachers is excessive, and whether the authorized salary schedule is observed. The county shall settle with the special charter districts for teachers' salaries in accordance with the corrected budgets, and the State equalizing fund shall be finally apportioned in accordance with such corrected budgets.

The checked and approved November budget shall exhibit the legal salary due each teacher according to the State salary schedule and the number of teachers to which each district is entitled. A copy shall be returned to the county board of education or board of trustees, as the case may be, to be filed in the office of the superintendent. And not more than three-fourths of the estimated maximum amount of the equalizing fund shall be paid to a county until the November budget is approved; and if it shall appear at any time that the superintendent refuses to observe the law providing a uniform salary schedule, the State Superintendent of Public Instruction shall notify the chairman of said board, which board is hereby authorized to remove said superintendent from office.

After the November budget is checked, if it shall appear that the county has provided for its part of the salary fund, and the amount of the equalizing fund submitted to the county is needed to meet the demands on the salary fund, then the State Board of Education shall pay in full the amount it specified in such a way as to be of the greatest aid to the counties before the taxes for the year have been collected.

Payment from
State equaliz-
ing fund.

ART. 14. POWERS, DUTIES AND RESPONSIBILITIES OF THE BOARD OF
COUNTY COMMISSIONERS IN PROVIDING FUNDS FOR SIX MONTHS
TERM.

SEC. 182. *Duty to provide funds for a six months term.*

The board of county commissioners shall provide the funds necessary to maintain the schools for six months, and the May budget submitted to the commissioners shall be presumed to be correct unless it is formally rejected by the commissioners within thirty days after presentation, and an entry is recorded in the minutes of the board stating the time when it was rejected and the reason for rejecting it, and a copy of the entry on the minutes of the board of county commissioners shall be sent to the superintendent or the chairman of the county board of education.

Funds to be pro-
vided by county
commissioners.
May budget pre-
sumed correct.

SEC. 183. *Commissioners required to raise full amount.*

When the budget is approved by the commissioners, or by order of the court, the commissioners are hereby directed and required to levy a tax sufficient to raise the amount necessary to maintain the schools for six months according to the provisions of the budget or the order of the court. At the close of the school year if it shall appear that the amount of money actually received by the treasurer, clear of all fees, commissions, rebates, etc., is insufficient to meet all the necessary expenses of the schools for the year, the county commissioners shall provide the necessary amount and place the same to the credit of the county board of education.

Amount to be
raised by
county.

Supply of
deficit.

SEC. 184. *What the commissioners may require of county board of education.*

The commissioners or a representative selected by them shall sit with the county board of education when the May budget is being prepared, and whenever the commissioners or their representative are in doubt as to the reasonableness of the budget, or any item in the same, it may require the county board of education to compare the salaries of teachers as estimated in the May budget for the ensuing school year with the actual salaries authorized by law in the approved November budget for the current school year, and to give the cause of the increase, district by district, and the difference between the total salaries

Commissioners
to sit with county
board.
Scrutiny of
budget.

of the current school year as authorized by law for the six months school term and the proposed salaries for the ensuing school year.

Scrutiny of
operating and
equipment
fund.
Scrutiny of
debts.

Liability of
county commis-
sioners for debt.

Return of bonded
debt and loans
from State.

It may require in similar detail a statement of the differences in the amount of the operating and equipment fund for the two years. It may require the county board of education to show that existing debts were incurred in strict accordance with the law, and the county commissioners hereafter shall not be liable for any debt, other than loans from the State, incurred by the county board of education in excess of the amount set forth in the May budget, unless the making of the debt was approved by the county commissioners. The county board of education shall file with the clerk of the board of commissioners a list of the bonded indebtedness for schools of the county and of local tax districts, and a certified statement of all loans derived from the State, together with the amount of the annual payments.

SEC. 185. *Where commissioners have no discretion.*

Mandatory tax.

Application of
balance.

Loans for
deficiency.

The commissioners are hereby required to levy annually a tax sufficient to repay interest and installment on all loans from the State, and interest and installments on bonds and notes falling due. And this shall be a separate tax, and if, after all interest and installments are paid each year, any balance that may remain shall be accounted for by the treasurer, and it shall be applied the following year to the repayment of interest and installment on loans. But if the amount secured from this tax is not sufficient for these needs it shall be the duty of the commissioners to borrow any amount needed to meet these payments.

SEC. 186. *Require county board to publish May budget.*

Publication of
May budget.

Items of publi-
cation.

Cost of
publication.

The commissioners before approving the May budget may require the county board of education to publish the same in some leading newspaper published or circulating in the county, and when so published it shall set forth the cost, district by district, and the amount of the increase for each district over the previous year, and the total amount of the increase; and the cost of publishing the May budget shall be paid by the commissioners out of the general county fund.

SEC. 187. *Procedure in cases of disagreement or refusal of county commissioners to levy school taxes.*

Joint session on
disagreement.

Each board to
have one vote.

Majority of each
board to cast
vote.

In the event of a disagreement between the county board of education and the board of county commissioners as to the amount of salary fund or the fund necessary to pay interest and installments on bonds, notes, and loans, the county board of education and the board of county commissioners shall sit in joint session, and each board shall have one vote on the question of the adoption of these amounts in the budget. A majority of the members of each board shall cast the vote for each board. In the

event of a tie, the clerk of the Superior Court shall act as arbitrator upon the issues arising between said two boards, and shall render his decision thereon within ten days. But either the county board of education or the board of county commissioners shall have the right to appeal to the Superior Court within thirty days from the date of the decision of the clerk of the Superior Court, and it shall be the duty of the judge hearing the case on appeal to find the facts as to the amount of the salary fund and the fund necessary to pay interest and installment on bonds, notes, and loans, which findings shall be conclusive, and he shall give judgment requiring the county commissioners to levy the tax which will provide the amount of the salary fund which he finds necessary to maintain the schools for six months in every school district in the county and the amount necessary to pay interest and installment on bonds, notes, and loans. Any board of county commissioners failing to obey such order and to levy the tax ordered by the court shall be guilty of a misdemeanor and shall be fined or imprisoned in the discretion of the court.

Arbitrator.
Right of appeal.
Trial on appeal.
Judgment.
Misdemeanor
Punishment.

In case of an appeal to the Superior Court, all papers and records relating to the case shall be considered a part of the record for consideration by the court.

Case on appeal.

SEC. 188. *Commissioners may demand a jury trial.*

The county commissioners shall have the right to have the issues tried by a jury, as to the amount of the teachers' salary fund and the operating and equipment fund, which jury trial shall be set at the first succeeding term of the Superior Court, and shall have precedence over all other business of the court: *Provided*, that if the judge holding the court shall certify to the Governor, either before or during such term, that on account of the accumulation of other business, the public interests will be best served by not trying such action at said term, the Governor shall immediately call a special term of the Superior Court for said county, to convene as early as possible, and assign a judge of the Superior Court or an emergency judge to hold the same, and the said action shall be tried at such term. There shall be submitted to the jury for its determination the issue as to what amount is needed to maintain the schools for six months, and they shall take into consideration the amount needed and the amount available from all sources as provided by law. The final judgment rendered in such action shall be conclusive, and the county commissioners shall forthwith levy taxes in accordance with such judgment; otherwise those who refuse so to do shall be in contempt, and may be punishable accordingly: *Provided*, that in case of a mistrial or an appeal to the Supreme Court which would result in a delay beyond a reasonable limit for levying the taxes for the year, the judge shall order the com-

Right to trial by jury.
Precedence of trial.
Proviso : special term.
Issue submitted to jury.
Consideration governing verdict.
Judgment conclusive.
Commissioners to levy tax.
Punishment as for contempt.
Proviso : order for tax levy if appeal to Supreme Court.

missioners to levy for the ensuing year a rate sufficient to pay interest and installment on notes, loans and bonds, and to produce, together with what may be received from the State Public School Fund and from other sources, an amount for the teachers' salary fund equal to the amount of this fund for the previous year.

SEC. 189. *Commissioners authorized to borrow money.*

Commissioners
to borrow
money.
Amount of
loan.

The commissioners are hereby authorized to borrow money for the schools of the county and place the same to the credit of the county board of education, as follows: Whenever the amount provided in the budget shall be insufficient to meet the absolute needs of running a six months school term and providing equipment for same, or paying existing indebtedness for said purpose, and the county commissioners, after investigating, shall find as a fact that additional funds are necessary, they are hereby authorized to borrow the necessary amount and place the same to the credit of the county board of education, and it shall be the duty of the county commissioners to levy sufficient taxes for the next ensuing year to repay money so borrowed in addition to providing for the maintenance of the six months school term. And the county commissioners may issue notes of the county for money so borrowed. (For duty of commissioners to fund school indebtedness, see Art. 23.)

Tax for repay-
ment.

SEC. 190. *Commissioners to require fines, forfeitures and penalties paid to treasurer.*

Commissioners
to require returns
of fines, forfeit-
ures and pen-
alties.

The board of county commissioners shall require all clerks of all State and municipal courts, justices of the peace and all other clerks or officials having in custody the records of any city or town in the State, to furnish the county board of education and the county commissioners a detailed statement of all fines, forfeitures and penalties that have come into their hands or that have been recorded or should have been recorded in the books kept by them. And it shall be the duty of the county commissioners to require all officials collecting fines, forfeitures and penalties to pay over the same to the treasurer of the county school fund monthly, and a failure on the part of said officials to comply with the provisions of this section shall be considered a misdemeanor, and upon conviction they may be removed from office by the court and shall be fined or imprisoned in the discretion of the court.

Payment
required.

Misdemeanor.

Punishment.

SEC. 191. *Commissioners to estimate what per cent the school fund is of the total county fund.*

Proportion of
funds to tax
collections.

It is the duty of the county commissioners to furnish the county board of education, as soon as the tax books for the year are completed, a statement showing what per cent the school fund

is of the total county fund, and at least this same per cent of the amount of taxes as they are collected and deposited in the treasury shall be placed to the credit of the county board of education.

SEC. 192. *Commissioners require sheriff to settle.*

Every sheriff or tax collector shall deposit the county and other local taxes collected by him with the county treasurer as often as he shall collect or have in his possession at any one time a sum equal to five hundred dollars (\$500.00). (C. S. 3941.)

On or before the close of the fiscal year the sheriff in settling with the board of county commissioners shall exhibit the total amount of the school fund from all sources received, the net amount paid over to the county treasurer, and the net amount due each of the following funds: (1) The salary fund, (2) the operating and equipment fund, and (3) the fund for the repayment of all loans, bonds and notes. The sheriff shall also exhibit the amount of uncollected taxes due because of insolvent polls, releases, errors, and rebates allowed by the board of county commissioners, and other causes for failure to collect the entire amount of the taxes due, and the sheriff shall furnish to the county board of education at the time of his settlement with the county commissioners, as provided in this section, a complete itemized copy of his statement; and the State Auditor shall prepare and furnish free of cost to the sheriff or the county commissioners blanks on which the sheriff shall make his final report to the county commissioners. Said blanks shall set forth the items specified above in such a way as to make the settlement clear and intelligible.

Settlements by sheriffs.

Settlement of school funds.

Segregation of funds.

Report of uncollected taxes.

Itemized copy of settlement to be furnished county board.

Blanks to be furnished by State Auditor.

ART. 15. THE TREASURER: HIS POWERS, DUTIES AND RESPONSIBILITIES IN DISBURSING SCHOOL FUNDS.

SEC. 193. *Treasurer shall disburse funds.*

The county treasurer of each county shall be the treasurer of the school funds in his county. He shall receive and disburse all public school funds and shall keep the same separate and distinct from all other funds. In all counties in which the office of county treasurer has been abolished all banks or other corporations handling public school funds shall be required to keep the same accounts, perform the same duties as required of the county treasurer, and to give the same bond and make the same reports as are required of the treasurer of the county board of education.

Treasurer of school funds.

Funds kept separate. Banks acting as treasurer.

SEC. 194. *Treasurer shall keep special charter district and county school funds separate.*

When the total amount of county school taxes has been computed the county board of education, in mutual agreement with

Statement of funds given treasurer.

Statement of percentage.	the respective special charter district boards of trustees, shall furnish the county treasurer with a statement showing the per cent of the total amount of county school taxes that belongs to the county board of education and the per cent that belongs to each respective special charter district board.
County board of education apportionments funds.	When this per cent basis has been determined, the county board of education shall furnish the treasurer of the county board of education with a statement showing what per cent of the total amount of school funds shall be set aside and held as a separate account in his hands to the credit of each special charter board, and what per cent shall be held to the credit of the county board of education.
Treasurer to separate funds.	Upon receipt of moneys collected for county taxes from the sheriff or other collecting officer, the county treasurer shall immediately separate the school fund, which shall include all moneys received from taxes or otherwise for all school purposes, from all county taxes on a per cent basis in accord with the statement supplied by the board of county commissioners, and on the receipt given to the sheriff or other collecting officer he shall show the amount credited to the school fund.
Amount credited to school fund.	The county treasurer shall then immediately place to the credit of the county board of education that per cent of the county school fund which belongs to the county board of education, and to each special charter district board of trustees the per cent which belongs to each respective special charter district board as determined on the basis of the statement provided him by the county board of education in mutual agreement with the respective special charter district boards of trustees in said county. He shall then notify the respective boards of the amounts placed to their respective credit, and shall pay over to the treasurers of the respective boards of education said amounts on properly executed order. After the final settlement of the sheriff or other collecting officer with the board of county commissioners, as provided by law, the county treasurer shall make all needed adjustments between the school funds and other county funds, and immediately place to the credit of the respective boards of education the final amounts belonging to each respective board of education for the given fiscal year.
Credit to county board.	
Credit to special charter districts.	
Notice to boards of credit.	
Payment to treasurers of boards.	
Adjustment of funds.	
Final credits.	
Action against treasurer on bond.	<p>SEC. 195. <i>Action against the treasurer to recover funds.</i></p> <p>After final settlement with the sheriff, if it shall appear that any part of the public school fund received by the county treasurer has not been properly placed to the credit of the respective board of education, either the county board of education or the special charter district board of trustees, as the case may be, shall bring action on the treasurer's bond to recover any part of the fund still belonging to the respective board. If the county</p>

treasurer fails to perform his duties as herein and above prescribed, he shall be guilty of a misdemeanor and be fined or imprisoned in the discretion of the court.

SEC. 196. *Treasurer to keep separate record of local taxes received.*
(See section 147.)

SEC. 197. *How school funds shall be disbursed.*

The county board of education shall divide the funds belonging to the county into two classes, (1) those apportioned to districts for teachers' salaries and for supplies, and (2) those reserved to the county board of education for repairs, erection of buildings, salary and expenses of county school officials, teacher training, and all other necessary expenses.

The treasurer shall pay out funds designated as the district funds only on warrants signed by the chairman and one other member of the school committee, countersigned by the county superintendent. He shall pay out funds reserved to the county board of education only on warrants signed by the chairman and secretary of the county board of education. No local tax district funds shall be paid out by the treasurer except on properly executed order signed by the chairman and one other member of the committee and countersigned by the county superintendent.

SEC. 198. *County board required to have accounts of treasurer audited.*

On or before the first day of August of each year the county board of education shall cause to be audited the books of the treasurer of the county school fund and the accounts of the county board of education, and shall provide for the cost of the same, where a county auditor is not provided by special statute, out of the incidental fund. The auditor's report shall show:

1. The total amount belonging to the county for the six months school term as shown by the tax books, what part has been collected and deposited with the treasurer for the current year, what balance for the previous year has been collected or still remains uncollected by the tax collector.

2. The number of schools in the county, other than city schools, supported in part by local taxes, and the number supported entirely from the funds appropriated wholly from the State and county six months school fund, and it shall show the total amount of local taxes raised for schools and belonging to the credit of each local tax district, and how this fund has been disbursed.

3. The salary, traveling expenses, clerical assistance, and other office expenses of the county superintendent and the county board of education.

Misdemeanor.
Punishment.
Treasurer to keep separate record of local taxes received.

Classification of funds.
(1) Fund for teachers' salaries and supplies.
(2) Funds for repairs, erection of buildings, salary and expenses of county school officials.
Warrants for expenditures of district funds.
Warrants for expenditure of funds reserved to county boards of education.
Warrants for expenditure of local tax district funds.

Audit of accounts.

Payment.

Items of report:

Total shown by tax books.
Collections and deposits for current year.
Balance for previous years.

Number of local tax schools.
Number supported by six months fund.
Total amount of local tax.
Credits to each district.
Disbursement of fund.

Salary and expenses of county superintendent and county board.

Each salary paid.
Payment from
State and
county fund.
Payment from
local tax funds.

Amount of
operating and
equipment fund.
Comparison with
budget.
Report as to
full payment.

Excess or re-
ceipts and
estimates.

Publication of
report.
Distribution.

Audit for
special charter
districts.

Enforcement of
audit.

Payment of
expenses.

Treasurer to
give bond.
Amount.

Separate bond.
Liability
inclusive.

Approval by
county com-
missioners.

Action by county
commissioners on
treasurer's bond.

4. The salary paid to each teacher, supervisor, principal, and all other employees employed in the county system; what part was paid out of the State and county six months school fund, and what part was paid out of local tax funds.

5. The amount of the operating and equipment fund received, the source of the fund, and how it was disbursed.

The auditor shall compare the expenditures with the budget approved by State Superintendent of Public Instruction, and report whether all salaries and other expenses have been paid in accordance with law, and by what amount the school fund received or to be received exceeds or falls short of the estimated amount needed, as set forth in the May budget.

The auditor's report shall be published in some newspaper circulating in the county, or in bulletin form, and one copy shall be sent to the State Superintendent of Public Instruction, and one copy shall be given to the chairman of the board of county commissioners, and one copy to the chairman of the county board of education.

In like manner and in similar details, unless otherwise provided in special act, the board of trustees of each special charter district shall cause to be audited the accounts of the treasurer and board of trustees of the special charter district.

If the county board of education or the board of trustees shall fail to have all accounts audited as provided herein, the State Superintendent of Public Instruction shall notify the State Auditor, and said State Auditor shall send an auditor to said county and have the accounts audited in accordance with the provisions of this section, and all expenses for the same shall be paid by the county board of education or the board of trustees, as the case may be.

SEC. 199. *Treasurer to give bond.*

Before entering upon the duties of his office, the treasurer shall execute a justified bond, with security, in an amount to be fixed by the board of county commissioners, not less than one-half of the total amount of the money received by him or his predecessor during the previous year, conditioned for the faithful performance of his duties as treasurer of the county school fund, and for the payment to his successor in office of any balance of school moneys that may be in his hands unexpended. This bond shall be a separate bond, not including liabilities for other funds, and shall be approved by the board of county commissioners, and that board may from time to time, if necessary, require him to strengthen his bond. (C. S. 5445.)

SEC. 200. *Action on the treasurer's bond.*

The board of county commissioners shall bring action in the name of the State for any breach of the bond of the treasurer

or for any failure to account properly for the funds received by him, except in cases where action is otherwise provided for. If the commissioners shall fail to bring such action, it may be brought in the name of the State upon the relation of any taxpayer. (C. S. 5446.)

Action by taxpayer in default of commissioners.

SEC. 201. *Annual report to State Superintendent.*

The treasurer of any county, town, or special charter district school fund shall report to the State Superintendent of Public Instruction, on the first Monday of August of each year, the entire amount of money received and disbursed by him during the preceding school year, designating by items the amount received, respectively, from property tax, poll tax, fines, forfeitures and penalties, auctioneers, estrays, from the State Treasurer and from other sources. He shall also designate by item the sum paid to teachers of each race, respectively, the sums paid for schoolhouses, school sites in the several districts, and for all other purposes, specifically and in detail, by item. (C. S. 5451.)

Report to State Superintendent.

Time of report.

Items of report.

Payments itemized.

SEC. 202. *Report to county board.*

On the same date that he reports to the State Superintendent, he shall file a duplicate of such report in the office of the county board of education. He shall make such other reports as the county board of education may require from time to time. (C. S. 5452.)

Duplicate report to county board.

Other reports.

SEC. 203. *Exhibit books, vouchers, and money to county board.*

The treasurer of the county school fund shall, when required by the county board of education, produce his books and vouchers for examination, and shall also exhibit all moneys due the public school fund of the county at such settlement required by this article. (C. S. 5453.)

Exhibit of books, vouchers and money to county board.

SEC. 204. *Duties on expiration of term.*

Each treasurer of the county school fund, in going out of office, shall deposit in the office of the board of education of his county his books in which are kept his school accounts, and all records and blanks pertaining to his office. If his term expires on the thirtieth day of November during any fiscal school year, or if for any reason he shall hold office beyond the thirtieth day of November and not for the whole of the current fiscal school year, he shall at the time he goes out of office file with the county board of education and with his successor a report, itemized as required by law, covering the receipts and disbursements for that part of the fiscal school year from the thirtieth of June preceding to the time at which he turns over his office to his successor, and his successor shall include in his report to the State Superintendent of Public Instruction the receipts and disbursements for the current fiscal year. (C. S. 5454.)

Final settlement. Deposit of books, records and blanks. Reports covering part of fiscal year.

Report of successor.

SEC. 205. *Treasurers of school fund failing to report a misdemeanor.*

Failure to report or perform other duty misdemeanor.

Punishment.

If any treasurer of the county or special charter district school fund shall fail to make reports required of him at the time and in the manner prescribed, or to perform any other duties required of him by law, he shall be guilty of a misdemeanor and be fined not less than fifty dollars (\$50.00) and not more than two hundred dollars (\$200.00) or imprisoned not less than thirty days nor more than six months, in the discretion of the court. (C. S. 5456.)

SEC. 206. *Treasurer of special charter districts bonded.*

Treasurers of special charter districts to give bond.
Amount.

The treasurer of every special charter district shall be required by the board of trustees of said school district to execute a justified bond, with security, in an amount to be fixed by the board of trustees, not less than one-half of the total amount of money received by him or his predecessor during the previous year, conditioned for the faithful performance of his duties as treasurer of the funds of the special charter district, and for the payment over to his successor in office of any balance of school moneys that may be in his hands unexpended. This bond shall be a separate bond, not including liabilities for other funds, and shall be approved by the board of trustees of said special charter district; and that board may from time to time, if necessary, require him to strengthen his bond.

Separate bond.
Liability exclusive.
Approval.

SEC. 207. *Obsolete.*

SEC. 208. *Speculating in claims against towns, cities and the State.*

Speculation by officers in claims against State or subdivisions misdemeanor.

If any clerk, sheriff, register of deeds, county treasurer or other county, city, town or State officer shall engage in the purchasing of any county, city, town or State claim, including teacher's salary voucher, at a less price than its full and true value or at any rate of discount thereon, or be interested in any speculation on any such claim, he shall be guilty of a misdemeanor and shall be fined or imprisoned, and shall be liable to removal from office at the discretion of the court. (C. S. 4389, revised.)

Punishment.

ART. 16. FINES, FORFEITURES AND PENALTIES.

SEC. 209. *Constitutional provisions.*

Moneys appropriated by Constitution.

All moneys, stocks, bonds and other property belonging to a county school fund, also the net proceeds from the sale of estrays, also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State, and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties in this State. (Sec. 5, Art. IX, Constitution.)

SEC. 210. *Statement of fines kept by clerk.*

It is the duty of the clerks of the several courts and of the several justices of the peace to enter in a book, to be supplied by the county, an itemized and detailed statement of the respective amounts received by them in the way of fines, penalties, amercements and forfeitures, and said books shall at all times be open to the inspection of the public. (C. S. 1323.)

Clerks and justices to keep itemized record of fines.

Books open to inspection.

SEC. 211. *Fines paid to treasurer for schools; annual report.*

All fines, forfeitures, penalties and amercements collected in the several counties by any court or otherwise shall be accounted for and paid to the county treasurer by the officials receiving them within sixty days after receipt thereof, and shall be faithfully appropriated by the county board of education for the establishment and maintenance of free public schools; and the amounts collected in each county shall be annually reported to the Superintendent of Public Instruction on or before the first Monday in January, by the board of commissioners. (C. S. 1324.)

Payment to treasurer within sixty days.

Appropriation.

Reports to Superintendent.

SEC. 212. *Failure to file report of fines.*

If any officer who is by law required to file any report or statement of fines or penalties with the county board of education shall fail so to do at or before the time fixed by law for the filing of such report, he shall be guilty of a misdemeanor. (C. S. 4398.)

Failure to file report misdemeanor.

SEC. 213. *Fines and penalties to be paid to school fund.*

Whenever any officer, including justices of the peace, receives or collects a fine, penalty, or forfeiture in behalf of the State he shall, within thirty days after such reception or collection, pay over and account for the same to the treasurer of the county board of education for the benefit of the fund for maintaining the free public schools in such county. Whenever any fine or penalty is imposed by any officer the said fine or penalty shall be at once docketed, and shall not be remitted except for good and sufficient reasons, which shall be stated on the docket. (C. S. 7875.)

Fines docketed.

Not remitted but for cause

SEC. 214. *Misappropriation of fines a misdemeanor.*

Any officer, including justices of the peace, violating the preceding section, shall be guilty of a misdemeanor, and upon conviction shall be punished by fine or imprisonment, at the discretion of the court. (C. S. 7876.)

Misdemeanor.
Punishment.

SEC. 215. *Unclaimed fees of jurors and witnesses paid to school fund.*

All moneys due jurors and witnesses which remain in the hands of any clerk of the Superior Court on the first day of

Unclaimed fees to use of school fund.

January after the publication of a third annual report of the said clerk showing the same, shall be turned over to the county treasurer for the use of the school fund of the county, and it is the duty of said clerk to indicate in his report any moneys so held by him for a period embracing the two annual reports. (C. S. 960.)

SEC. 216. *Use by public until claimed.*

Use by public
until claimed.

The money aforesaid, while held by the clerks, shall be paid, on application, to the person entitled thereto; and after it ceases to be so held, it may be used as other revenue, subject, however, to the claim of the rightful owner. (C. S. 961.)

Sheriff's lia-
bility, civil and
criminal, for fail-
ure to settle
school taxes.

SEC. 217. *Sheriff's liability, civil and criminal, for failure to settle school tax.*

(See section 192.) (C. S. 5500.)

SEC. 218. *Authority to use fines, forfeitures, penalties and dog tax to increase school term.*

Aid to union
school districts.

The county board of education, with the approval of the county commissioners, may set aside all or a part of the amount derived from fines, forfeitures, penalties, dog tax and amercements which accrue to the school fund and use said amount for the purpose of aiding union school districts of the county which, after having levied a special tax of not less than thirty cents on the one hundred dollars (\$100.00) valuation of property or its equivalent, are still unable to provide a minimum school term of eight months.

PART VII

LOCAL TAX ELECTIONS FOR SCHOOLS

School districts
authorized to
vote.

ART. 17. *SCHOOL DISTRICTS AUTHORIZED TO VOTE LOCAL TAXES.*

Petition for local
tax election.

SEC. 219. *How elections may be called.*

Signatures.

The citizens of any duly created school district are hereby authorized to petition for a local tax election for schools, as follows: A written petition signed by twenty-five qualified voters who have resided at least twelve months within the district, or if fewer than seventy-five of such qualified voters reside in the territory, then by one-third of such qualified voters, shall be presented to the county board of education asking for an election in the district to ascertain whether there shall be levied in said district a local annual tax not to exceed fifty cents (50c) on the one hundred dollars (\$100.00) valuation of all property, real and personal, to supplement the funds for the six months public school term for that district: *Provided*, that the petition for an election to be held in any special charter district shall be presented to the board of trustees of said district.

Question to be
submitted.

Proviso: peti-
tion in special
charter districts.

SEC. 220. *The board to consider petition.*

The county board of education or the board of trustees, as the case may be, shall receive the petition and give it due consideration. If the board shall approve the petition for an election, it shall be endorsed by the chairman and secretary of the board and a record of the endorsement shall be made in the minutes of the board of education. The petition shall then be presented to the board of county commissioners or the governing body authorized to order the election, and it shall be the duty of the board of county commissioners or said governing body to call an election and fix the date for the same: *Provided*, the county board of education or board of trustees, as the case may be, may, for any good and sufficient reason, withdraw the petition before the close of the registration books, and if the petition be so withdrawn, the election shall not be held.

Receipt and consideration.

Endorsement of approval.

Record.

Presentation to governing body.

Call of election. Date.

Proviso: withdrawal of petition.

SEC. 221. *Rules governing election for local taxes.*

In all elections held under this act the board of county commissioners, or the body authorized to order said election, shall designate the polling place or places, appoint the registrars and judges, and canvass and judicially determine the results of said election when the returns have been filed with them by the officers holding the election, and shall record such determination on their records. The notice of the election shall be given by publication at least three times in some newspaper published or circulating in the territory. It shall set forth the boundary lines of the district, the maximum rate of tax to be levied, which shall not exceed fifty cents (50c) on the one hundred dollars (\$100.00) valuation of property, real and personal, and the purpose of the tax. The first publication shall be at least thirty days before the election. A new registration of the qualified voters of the territory shall be ordered, and notice of said new registration shall be deemed to be sufficiently given by publication once in some newspaper published or circulating in said district at least twenty days before the close of the registration books. This notice of registration may be considered one of the three notices required of the election. Such published notice of registration shall state the days on which the books will be open for registration of voters and the place or places at which they will be open on Saturdays. The books of such new registration shall close on the second Saturday before the election. The Saturday before the election shall be challenge day, and except as otherwise provided in this act such election shall be held in accordance with the law governing general elections. At the election those who are in favor of the levy and collection of the taxes shall vote a ticket on which shall be printed or written the words "For local tax," and those who oppose shall vote a

Polling places.

Election officers.

Canvass of returns and determination of result.
Record of determination.
Notice of election.

Details of notice.

First publication.
New registration.
Notice of registration.

Effect of notice.

Details of notice for registration.

Close of registration.
Challenge day.

Law governing election.

Tickets.

Expenses of election.

Expense in special charter districts.

ticket on which shall be printed or written the words "Against local tax." All other details of said election shall be fixed by the board or other governing body ordering the election, and the expenses of holding and conducting the election in all districts other than in special charter districts shall be provided by the county board of education out of the Operating and Equipment Fund of the county. But the expenses of conducting the election in all special charter districts shall be paid by the board of trustees of said district out of the local tax funds of the district.

SEC. 222. *Levy and collection of taxes.*

Levy and collection of tax

Rate.

Records to be kept.

Specific appropriation.

In case a majority of the qualified voters in the district or territory referred to above shall vote at the election in favor of the tax, it shall be annually levied and collected in the manner prescribed for the levy and collection of other taxes, and the maximum rate so voted shall be levied, unless the county board of education or board of trustees shall request a levy at a lower rate, in which event the rate requested shall be levied and collected; and the county superintendent of schools and the officer in charge of county tax records shall keep records in their respective offices, showing the valuation of the property, real and personal, in the district, the rate of tax authorized annually to be levied, and the amount annually derived from the local tax, and it shall be illegal for any part of the local tax funds to be used for any other purpose other than to supplement the funds for a six months school term in the district.

SEC. 223. *Increasing levy in districts having less than fifty cent rate.*

Increase of tax rate.

Election.

Authority is hereby given any local tax district having voted a maximum rate less than fifty cents (50c) to increase the levy to a maximum of fifty cents (50c) on the one hundred dollars (\$100.00) valuation of property, real and personal. Such increase shall be made after an election has been held as provided for in this article.

SEC. 224. *Validating rates heretofore voted.*

Elections validated.

If any local tax district in which a fixed or maximum rate of more than thirty cents (30c), but not exceeding fifty cents (50c), has been voted at one election under the authority of sections five thousand five hundred and twenty-six and five thousand five hundred and thirty-five, Consolidated Statutes, the election in all respects is hereby validated.

SEC. 225. *Frequency of election.*

Subsequent election after six months.

In the event that a majority of the qualified voters of a district do not at the election cast their votes for the local tax, another election or elections under the provisions of this article may be held after the lapse of six months in the same district.

SEC. 226. *Enlargement of local tax or special charter districts.*

Upon a written petition of a majority of the governing board of any district, the county board of education, after approving the petition, shall present the same to the board of county commissioners and ask for an election on the question of the enlargement of the boundary lines of any such district so as to include any contiguous territory, and an election in such new territory may be ordered and held under rules governing elections for local taxes as provided in this article: *Provided*, the local tax rate specified in the petition and submitted to the qualified voters shall be a local tax of the same rate as that voted in the said district to which the territory is to be added. If a majority of the qualified voters in such new territory shall vote in favor of such tax, the new territory shall become a part of said district, and the term "local tax of the same rate" herein used shall include, in addition to the usual local tax, any tax levied to meet the interest and sinking fund of any bonds heretofore issued by the district proposed to be enlarged. In case a majority of the qualified voters at the election shall vote in favor of the tax, the district shall be deemed enlarged as so proposed. (C. S. 5530, revised.)

Petition by governing board of district.

Presentation on approval.
Election on enlargement of district.
Election in new territory.
Law governing elections.
Proviso: local tax rate same.

Effect of election.

Local tax of same rate defined.

District enlarged.

SEC. 227. *Abolition of district upon election.*

Upon petition of one-half of the qualified voters residing in any local tax district established under this article, the same shall be indorsed and approved by the county board of education, and the board of county commissioners shall order another election in the district for submitting the question of revoking the tax and abolishing the district, to be held under the provisions prescribed in this act for holding other elections. It shall be the duty of the board of education to indorse the petition when presented, containing the proper number of names of qualified voters, and this provision is made mandatory, and the board is allowed no discretion to refuse to indorse the same when so presented. If at the election a majority of the qualified voters in the district shall vote "Against Local Tax," the tax shall be deemed revoked and shall not be levied, and the district shall be discontinued. (C. S. 5531, revised.)

Petition indorsed and approved.
Order for election.

Question to be submitted.

Indorsement of petition.

Provision mandatory.

Effect of election.

SEC. 228. *Local tax district in debt may not be abolished.*

The provisions of this article as to abolishing local tax districts shall not apply when such local tax district is in debt in any sum whatever.

District in debt not abolished.

SEC. 229. *Election for abolition not oftener than once a year.*

No election for revoking a local tax in any local tax district shall be ordered and held in the district within less than one year from the date of the election at which the tax was voted

No election within year of establishment.

Nor within one year after election.
Petitions not approved.

Proviso: indirect abolition or reduction of tax.

and the district established, nor at any time within less than one year after the date of the last election on the question of revoking the tax in the district; and no petition revoking such tax shall be approved by the county board of education oftener than once a year: *Provided*, this section shall not apply to any indirect abolition or reduction of taxes as may be elsewhere provided. (C. S. 5533, revised.)

SEC. 230. *Enlarging boundaries of district within incorporated town.*

School district coterminous with town enlarged by enlargement of town.

Every school district in this State which is situated entirely within and is coterminous with the boundary lines of an incorporated town or city, which, by reason of changes made in the corporate limits of such city or town after the establishment of such school district, is not coterminous with such city or town, may be made coterminous with such city or town by the county board of education, which may consolidate the newly incorporated territory with the school district heretofore created: *Provided*, the tax rates are the same.

Transfer of persons living contiguous to local tax or special charter districts.

SEC. 231. *Transfer of persons living contiguous to local tax or special charter districts.*

(See section 78.) (C. S. 5478.)

SEC. 232. *Local tax districts from portions of contiguous counties.*

Local tax districts in contiguous counties.
Indorsement of petition.

Local tax districts may be formed as provided in this article out of contiguous portions of two or more counties. The petition for such a district must be indorsed by the boards of education of such counties.

Separate polling places and election officers.

Voters in each county to approve tax.

Trustees.

Terms of office.

Powers of trustees.

Selection.

Residence.

Selection if superintendents fail to agree.

Proviso: vacancies.

The commissioners of each county shall then provide a separate polling place and officers of the election as if there are two or more elections to be held. If a majority of the voters in the portion in each county approve the tax, the district shall thereby be incorporated. The governing body shall be a board of trustees composed of five members, who shall serve for a term of three years, but shall be so elected that the term of a majority shall not expire in any one year. The trustees shall have authority to elect school officials and teachers, to erect, repair and locate buildings, and to do all things necessary to maintain a school or schools in said district not inconsistent with the provisions of this act. They shall be selected by the county superintendents of the counties from which the joint district is formed, but the members shall be residents of the districts. In case the superintendents cannot agree, the superintendent of the county in which the building is located or is to be located shall select three and the other superintendent or superintendents shall select two: *Provided*, that after the first board is selected the superintendents may agree to permit the committee to fill all vacancies on the

board. But in case of dissatisfaction on the part of the patrons, the superintendents by agreement may change the method of selecting the board back to either method provided above. The district so formed shall be a body corporate by the name and style of "----- Joint School District of ----- Counties." The specific name of the district shall be agreed upon by the superintendents. The board of trustees of said district shall appoint a chairman and secretary of the board and a tax collector who shall collect all local school taxes, including bond taxes, if any, of the joint district, and who shall be required to give bond in such sum and with such securities as may be approved by the board, and he shall deposit all money collected with the treasurer of the county in which the school building is or is to be located, and this shall be held as a separate fund by the treasurer and placed to the credit of the district. Such county treasurer shall be the custodian of all funds of the district. Any such joint school district may issue bonds as elsewhere provided in this act, except that in lieu of a request thereof by the county board of education the request shall be from the board of trustees of the joint district, and no petition of the county board of education shall be necessary, and the said election shall be called and held by the board of trustees of the joint district, and returns shall be made to it and canvasses by it, and records thereof shall be kept as elsewhere provided in this act for the conduct, canvass, returns and records of bond elections. The election shall be held under "Rules Governing Elections for Local Taxes" as provided in this article.

Change on dissatisfaction of patrons.
Incorporation.
Corporate name.
Selection of name.
Organization.
Tax collection.
Tax collector to give bond.
Deposit of collections.
Separate fund.
Custodian of all funds.
Bonds authorized.
Request in lieu of petition.
Petition from county board not required.
Trustees to call and hold election.
Returns and canvass.
Records.
Law governing election.

SEC. 233. *District already created out of portion of two or more counties.*

Districts that have already been created out of portions of two or more counties may be incorporated in the following manner: Upon petition of the county board of education of each county calling for an election the commissioners of each county shall call an election, which shall be conducted in all respects as an election for voting local taxes. But the qualified voters in favor of incorporation shall cast a ballot on which is written or printed "For Incorporation," and those against shall cast a ballot on which is written or printed "Against Incorporation." If a majority of the qualified voters in the portion in each county shall cast their ballots for incorporation, the district is thereby incorporated and shall possess all the authority of incorporated districts as provided in this article.

Incorporation of districts of two or more counties.
Petition for election.
Call for election.
Law governing elections.
Ballots.
Effect of election.

ART. 18. SPECIAL SCHOOL TAXING DISTRICTS.

SEC. 234. *School taxing districts created.*

The following territorial divisions of a county are hereby declared to be special school taxing districts in which special school

Special school taxing districts.

(1) Townships.
 (2) Two or more contiguous districts.
 (3) Two or more contiguous townships.
 (4) One or more districts and one or more townships contiguous.
 (5) Entire county excluding one or more townships and one or more special charter districts.
 County board to define boundary.

Lines, as defined, recorded.

Election authorized.

Petition.
 Governing school boards of majority to indorse petition.
 Approval by county board.
 Petition to state maximum tax rate.
 Limit of rate.

County commissioners to call election and fix date.

Election, levy and collection of tax, frequency of elections.

Effect of election.

taxes may be voted as hereinafter provided: (1) A township; (2) two or more contiguous or consecutive districts, all of which may be embraced within one common boundary; (3) two or more contiguous or consecutive townships, all of which may be embraced within one common boundary; (4) one or more districts and one or more townships contiguous, all of which may be embraced within one common boundary, and (5) the entire county excluding one or more townships or one or more special charter districts.

SEC. 235. *Boundary lines.*

The county board of education, after ascertaining in what special school taxing district it is desirable to levy a special local tax for schools, in addition to the county tax for the six months school term, shall define or describe the boundary lines so as to include the territorial divisions embracing only the special school taxing district in which a special school tax election for schools is to be called, and to exclude all other territory. The boundary lines of the special school taxing district, having been defined and recorded on the minutes of the board of education, a special school tax election may be held as hereinafter provided to equalize school advantages within the special school taxing district.

SEC. 236. *Petition for an election.*

The petition for an election in a special school taxing district shall be made as follows: The governing school boards of at least a majority of the school districts within the special school taxing district shall indorse the petition, and it shall be approved by the county board of education. Said petition shall state the maximum rate of tax to be voted on, which rate shall not exceed fifty cents (50c) on the one hundred dollars (\$100.00) valuation of all property, real and personal.

SEC. 237. *The election.*

Whenever a petition properly indorsed and approved is presented to the board of county commissioners, said board shall call an election in said special school taxing district and fix a date for holding the same. The rules governing the election, the levy and collection of taxes, and the frequency of elections in a special school taxing district shall be the same as rules governing elections, the levy and collection of taxes, and the frequency of elections as provided in article seventeen of this act.

SEC. 238. *Special school taxing districts.*

If a majority of the qualified electors in the special school taxing district shall vote in favor of the special school tax, then

it shall operate to repeal all school taxes theretofore voted in any local tax or special charter district located within said special school taxing district, except such taxes as may have been voted in said local tax or special charter district to pay the interest on bonds and to retire bonds outstanding. But the county board of education shall have the authority to assume all indebtedness, bonded and otherwise, of said local tax or special charter district and pay all or a part of the interest and installments out of the revenue derived from the rate voted in the special school taxing district: *Provided*, the revenue is sufficient to equalize educational advantages and pay all or a part of the interest and installment on said bonds.

Repeal of former taxes.

Assumption of debt by county board.

Proviso: sufficiency of revenue.

SEC. 239. *Organization of the schools in special school taxing districts.*

The county board of education is hereby authorized to organize the schools in a special school taxing district after a special school tax has been voted, in such a way as to equalize educational opportunities within said district. Transportation of pupils may be provided for wherever the needs are apparent, out of county funds for the six months school term and out of funds derived from special school taxes for the remainder of the term. But all consolidation of schools in said special taxing district shall be in accordance with article six, which provides for creating and consolidating school districts.

Organization of schools.

Transportation of pupils.

Law governing consolidation.

ART. 19. LEGAL ATTENDANCE OF PUPILS IN LOCAL TAX OR SPECIAL CHARTER DISTRICTS.

SEC. 240. *Children residing in a school district shall have the advantage of the public school.*

The following persons residing in local tax, special charter or special school taxing districts shall be entitled to all the privileges and advantages of the public schools of said district or districts unless removed from school for cause:

Persons entitled to privileges and advantages.

(a) All residents of the district who have not completed the prescribed course for graduation in the high school.

Residents not having completed high school.

(b) All children whose parents have recently moved into the district for the purpose of making their legal residence in the same.

Children of people establishing residence.

(c) Any child or children living with either the father or the mother or guardian who has made his or her permanent home within the district.

Children of residents.

(d) Any child received into the home of any person residing in the district as a member of the family, who receives board and other support free of cost.

Children receiving support in homes of residents.

SEC. 241. *Credits on tuition to nonresidents whose children attend in district.*

Credit to children of non-resident taxpayers.

Children by special arrangement.

Any parent or person in *loco parentis* residing outside of any local tax, special charter or special school taxing district, and owning property within said district, whose child, children, or wards shall attend school in said district, shall be entitled to receive as a credit on the tuition of said child, children, or wards the amount of special school taxes paid on said property. The county board of education may arrange with any such district to send any child or children residing in the county to the school in such district, if they are without adequate educational advantages, for the constitutional term of six months, and to pay the actual cost of the instruction of the children, including the appropriations from the six months school fund. (C. S. 5477, revised.)

ART. 20. SPECIAL COUNTY TAX IN WHICH PART OF LOCAL TAXES MAY BE RETAINED.

SEC. 242. *Election upon petition of county board of education.*

Petition for election. Question to be submitted.

Upon the petition of the county board of education of any county, the county commissioners shall order an election to be held in the county to ascertain the will of the people whether there shall be levied on all taxable property and polls in the county a special county tax, not to exceed fifty cents (50c) on the one hundred dollars (\$100.00) valuation of property, to supplement the six months school fund of the county.

SEC. 243. *Rules governing election.*

Rules governing election.

The election shall be conducted for the county as nearly as may be under the "Rules Governing Elections for Local Taxes" as provided in this act.

SEC. 244. *Maximum tax levy.*

Tax additional.

Maximum rate levied.

Petition for lower rate.

In the event that a majority of the qualified voters at said election shall vote in favor of a special county tax, said tax shall be in addition to all taxes theretofore voted in any local tax or special charter district except as provided in section two hundred and forty-five. The maximum rate voted shall be annually levied and collected each year in the same manner and at the same time as other taxes of the county are levied and collected, unless the county board of education shall petition for a lower rate. In that event the county commissioners shall levy the rate requested.

SEC. 245. *The rate in local tax or special charter districts.*

Power to levy additional rate.

Whenever the maximum special county tax rate levied or to be levied under the provisions of this article is less than fifty cents (50c), each local tax, special charter or special school taxing dis-

district shall have the authority to levy an additional rate, not in excess of the local tax rate voted in the district; but the total special tax levy in said district, including the special county tax rate and the special local tax rate, shall not exceed fifty cents (50c) on the hundred dollars valuation of all property, real and personal: *Provided*, this limitation shall not apply to taxes for bonds or other indebtedness which remain an obligation against the district, unless such indebtedness is assumed by the county board of education, and full provisions are made for the payment of the same.

Maximum of total rate.

Proviso: limitation not applicable to bonds.

All indebtedness, bonded or otherwise, of said district or districts may be assumed by the county board of education; and such indebtedness, if assumed by the county board of education, shall be paid out of the special county tax levied under the provisions of this article.

County board may assume debts.
Payment of assumed debt.

SEC. 246. *Subsequent elections upon failure of first.*

In case a majority of qualified voters of said election in any county shall fail to vote for said special county tax, on petition of a majority of the members of the county board of education of the county, the county commissioners may, after six months, order another election in the same manner and under the same rules governing elections for local taxes. (C. S. 5509, revised.)

Subsequent election after six months.
Petition.

SEC. 247. *Payment of election expenses.*

The expense of holding said election shall be paid out of the school fund of the county. (C. S. 5510, revised.)

Expense of election.

ART. 21. *Obsolete.*

Sections obsolete.

SEC. 248. *Obsolete.*

SEC. 249. *Obsolete.*

SEC. 250. *Obsolete.*

SEC. 251. *Obsolete.*

SEC. 252. *Obsolete.*

SEC. 253. *Obsolete.*

SEC. 254. *Obsolete.*

SEC. 255. *Obsolete.*

SEC. 256. *Obsolete.*

PART VIII

BONDS AND LOANS FOR BUILDING SCHOOLHOUSES

ART. 22. AUTHORITY TO ISSUE BONDS IN ANY COUNTY SCHOOL DISTRICT OR SPECIAL TAXING DISTRICT.

SEC. 257. *Elections; how called.*

Petition.

Order for election.

Question to be submitted.

Rules for calling and holding elections.

Ballots.

Whenever the county board of education shall so petition, the board of county commissioners of any county shall order a special election to be held in any county or special school taxing district, or in any local tax district within which a union school is maintained, for the purpose of voting upon the question of issuing bonds and levying a sufficient tax for the payment thereof for the purpose of acquiring, erecting, enlarging, altering and equipping school buildings and purchasing sites in such county or district, or for any one or more of said purposes. Said election shall be called and held under the same rules and regulations as provided in this act for "Local Tax Elections for Schools" (Article 17). The ballots to be used in said election shall have written or printed thereon the words "For the issuance of \$----- school bonds and the levying of a tax for the payment thereof," and "Against issuance of \$----- school bonds and the levying of a tax for the payment thereof."

SEC. 258. *Bonds; how issued.*

County commissioners to issue bonds.

Obligation of bonds.

Form and denominations.

Issue sole or separate.
Time of issue.
Serial bonds.

Maturity.

Ratio of installments.

Interest.

Registration.

If a majority of the qualified voters of said county or district shall vote in favor of the issuance of said bonds and the levy of said tax, then the board of county commissioners shall have power to issue the said bonds, which bonds shall be issued in the name of the county, but unless the election was held in the entire county they shall be made payable exclusively out of taxes to be levied in the district. They shall be issued in such form and denominations, and with such provisions as to time, place and medium of payment of principal and interest as the said board may determine, subject to the limitations and restrictions of this act. They may be issued as one issue, or divided into two or more separate issues, and in either case may be issued at one time, or in blocks from time to time. The bonds shall be serial bonds, and each issue thereof shall so mature that the aggregate principal amount of the issue shall be payable in annual installments or series, beginning not more than three years after the date of the bonds of such issue, and ending not more than thirty years after such date. No such installment shall be more than two and one-half times as great in amount as the smallest prior installment of the same bond issue. The bonds shall bear interest at a rate not exceeding six per cent per annum, payable semi-annually, and may have interest coupons attached, and may be made registrable as to principal or as to both principal and

interest. They shall be signed by the chairman of the board of county commissioners, and the seal of the county shall be affixed to or impressed on each bond and attested by the register of deeds of the county or by the clerk of said board; and the interest coupons shall bear the printed lithographed or etched facsimile signature of such chairman. The delivery of bonds, signed as aforesaid by officers in office at the time of such signing, shall be valid, notwithstanding any changes in office occurring after such signing.

Authentication.

Valid delivery.

SEC. 259. *Bonds; how sold.*

The said bonds shall be sold by the board of county commissioners in the manner provided by the Municipal Finance Act then in force for the sale of bonds of cities and towns. They shall not be sold for less than par and accrued interest.

Sale of bonds.

Sale below par forbidden.

SEC. 260. *Proceeds of bonds.*

The proceeds derived from the sale of said bonds shall be turned over to the county treasurer, who shall hold same under his official bond, and shall be placed in a separate fund, and paid out, for the purpose for which the bonds were issued, only upon order of the county board of education: *Provided*, that no treasurer handling the funds derived from the sale of any school bonds shall receive any commission therefor.

Custodian of fund.

Separate fund.

Order for disbursement.
Proviso: no commission allowed treasurer.

SEC. 261. *Taxes for interest and principal.*

In the event the issue of said bonds is authorized by the voters as above provided, and when same are issued, the board of county commissioners is hereby authorized and directed to levy annually a special tax, *ad valorem*, on all taxable property in said county if county bonds are authorized, or in said district if district bonds are authorized, sufficient to pay the principal and interest of said bonds as such principal and interest become due. Such special tax shall be in addition to all other taxes authorized to be levied in such county or district. The taxes provided for in this section shall be collected by the county officer collecting other taxes, and paid over by him to the county treasurer, who shall hold same under his official bond, and be applied solely to the payment of principal and interest of said bonds.

Tax for interest and principal.

Tax additional.

Collection and settlement.

County treasurer liable on bond.
Specific appropriation.

SEC. 262. *Frequency of elections.*

Nothing in this act shall be construed as preventing more than one election and more than one bond issue in the same school district under this act.

More than one election and more than one bond issue.

SEC. 263. *Bonds in special charter districts.*

Elections may be held in special charter districts and bonds issued and taxes levied to pay the same in the manner provided

Elections in special charter districts.

by the previous sections of this article, except as otherwise provided in this section.

Petition in districts coterminous with town or city.

Subsec. (a) In the case of every special charter district coterminous with an incorporated city or town having authority by virtue of its charter, or other special or local laws, to maintain a system of schools, the petition for the election shall be made to the principal governing body of each city or town by the board of trustees, unless said board is the principal governing body of said city or town, in which case no petition shall be necessary. But said principal governing body may, in its discretion, grant or refuse said petition. In every special charter district of the kind described in this subsection, all powers and duties conferred or imposed by this article on boards of county commissioners shall be exercised and performed by the principal governing body of said city or town with which the district is coterminous, and the bonds shall be issued in the corporate name of each city or town.

Discretion to grant or refuse petition.

Powers and duties as county commissioners.

Obligation of bonds.

Petition when districts not coterminous with town or city.

Call and management of election.
Bonds issued by trustees.
Proviso: duties devolved on city or town.

Subsec. (b) In the case of special charter districts not coterminous with an incorporated city or town, the petition for the election shall be made by the board of trustees to the board of county commissioners, which board shall call, hold, and determine the result of the election as provided in this article, and the bonds shall be issued by the board of trustees: *Provided, however*, that in districts of the kind described in this subsection in which special school taxes are now levied by the principal governing body of a city or town situated within the district, the powers and duties conferred by this article on boards of county commissioners shall be exercised and performed by said principal governing body.

Entitlement of bonds.

Bonds of districts of the kind described in this subsection shall be issued in the corporate name of the district if the district is incorporated, or in the corporate name of the board of trustees if the district is not incorporated.

SEC. 264. *Limit of bonds.*

Limit of bond issue.

Limit of debt created or assumed by county.

Computation of existing debt.

No bonds shall be issued by or on behalf of a district under this act which, including indebtedness for schools thereof then outstanding, shall exceed five per cent of the assessed valuation of taxable property therein; and no school indebtedness of any kind or nature shall be created or assumed by a county under this act, including all school indebtedness of such county and the aggregate amount of all school indebtedness of the districts within such county, in excess of five per cent (5%) of the assessed valuation of taxable property within such county. In computing the amount of indebtedness under the district or the county limitations hereinabove fixed, school indebtedness of cities and towns lying within a school district or within a county shall be included as if the same were a school district indebted-

ness; but there shall not be included any indebtedness of a district, city, town, or county payable from current revenues, and school bonds issued under the provisions of this act shall not be subject to any debt limitation by any other act.

SEC. 265. *Bonds authorized by other acts.*

If bonds or other indebtedness have heretofore been voted under any act and have not yet been issued or incurred, they may be issued or incurred pursuant to the provisions of the act under which they were voted. But nothing in this article shall be construed to prevent any city or town from issuing bonds for school purposes under the provisions of the Municipal Finance Act. Any city or town now having the power to issue bonds for school purposes under the Municipal Finance Act may, at its option, issue such bonds either under the Municipal Finance Act or under this act.

Bonds heretofore voted.

Bond issues under Municipal Finance Act.

Method of issue optional.

ART. 23. COUNTY COMMISSIONERS DIRECTED TO FUND SCHOOL INDEBTEDNESS.

SEC. 266. *Indebtedness for necessary expenses.*

When the outstanding indebtedness created for the necessary expenses of conducting the six months school term for the previous year or years exceeds the sum of ten thousand dollars (\$10,000.00) then the board of commissioners is authorized, empowered and directed to fund the same by issuing either the serial notes of the county or serial bonds of the county for the amount of such indebtedness. If notes be issued, they shall be issued in such form and shall carry such rate of interest not in excess of six per cent (6%) and payable at such times and places as to the commissioners shall seem best.

Outstanding debt to be funded.

Notes or bonds issued.

Form, interest and maturity of notes.

SEC. 267. *Bonds; how issued.*

In the event that bonds are issued, they shall be issued in such denominations and form and with such provisions as to time, place and medium of payment of principal and interest as such board of commissioners may determine, subject to the following limitations and restrictions: Said bonds shall bear interest at a rate not exceeding six per cent (6%) per annum, payable semiannually. They shall be coupon bonds and shall be signed by the chairman of said board of county commissioners and the seal of the county shall be affixed to said bonds and attested by the register of deeds of said county. Said bonds shall mature in annual installments or series of one or more bonds, the last of which installments shall be payable not more than thirty (30) years after the date of issue. No single installment or series shall be more than two and one-half ($2\frac{1}{2}$) times as great in amount as the smallest prior installment of said issue. The

Form and denomination of bonds.

Limitation, interest.

Authentication.

Maturity in installments. Last installment.

Ratio of installments.

Authentication of coupons.	coupons of said bonds shall be authenticated by a printed or lithographed or engraved facsimile signature of the chairman of said board who is in office on the date of said bonds. The delivery of said bonds, signed as aforesaid, shall be valid notwithstanding any changes occurring in office after the signing of said bonds. Said bonds shall be sold by the board of commissioners of the county in the manner provided by the Municipal Finance Act of the State of North Carolina for the sale of bonds for cities and towns. Said bonds shall not be sold for less than par and accrued interest. The proceeds of said bonds shall be used only for the purpose of liquidating the outstanding indebtedness created for the necessary expense of conducting the six months school term in said county as provided by law for the year or years previous to the year one thousand nine hundred and twenty-three. Such notes or bonds issued shall not be considered a part of the indebtedness of the county in reckoning any limit on indebtedness.
Valid delivery.	
Sale of bonds.	
Sale below par forbidden. Specific appropriation of proceeds.	
Not considered as county debt.	

SEC. 268. *Commissioners required to levy tax.*

Special tax.	The commissioners are hereby authorized and directed to levy annually, at the date fixed by law for the levying of other county taxes, a special <i>ad valorem</i> tax upon all taxable property in their county for the purpose of paying the principal and interest of all bonds and notes issued under the provisions of this article as such principal and interest become due, which shall be in an amount sufficient for said purpose and shall be in addition to all other taxes authorized by law to be levied in said county.
Rate.	
Additional tax.	

SEC. 269. *Determining the validity of the bonds.*

Determination of outstanding debt by county board of education.	If the county board of education of any county in which the outstanding indebtedness created for the necessary expenses of conducting the six months school term exceeds five thousand dollars (\$5,000.00), and said board shall find and determine the amount of outstanding indebtedness incurred prior to one thousand nine hundred and twenty-three and certify the same to the board of county commissioners, and the board of county commissioners shall then advertise the amount of the debt, together with the advertisement for the sale of said bonds as required in the Municipal Finance Act, such determination by the county board of education, after being duly advertised by the county commissioners, shall be conclusive in any suit, action, or proceeding involving the validity of bonds issued under this article, except in a suit, action, or proceeding commenced within fifteen days after the first publication of the notice of sale of said bonds.
Certificate to county commissioners. Advertisement of county debt.	
Determination conclusive.	
Except suits within fifteen days after first publication.	

SEC. 270. *Validating loans.*

Notes for building validated on approval of plans.	Wherever any board of county commissioners has issued notes for funds borrowed to erect buildings at the request of the county
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board of education in order to provide necessary school buildings for the six months school term, and the plans for such buildings and the location of the same have been approved by the State Superintendent of Public Instruction, the said note or notes are hereby validated in all respects, and the debt may be funded, as provided in this article.

Debt may be funded.

SECS. 271 and 272. *Obsolete.*

Obsolete sections.

ART. 24. LOANS FROM STATE LITERARY FUND.

Loans from State literary fund.

SEC. 273. *Made by State Board from State Literary Fund.*

The State Board of Education, under such rules and regulations as it may deem advisable, not inconsistent with the provisions of this article, may make loans from the State Literary Fund to the county board of education of any county for the building and improving of public schoolhouses or dormitories for rural high schools and teacherages and buildings for county farm-life schools in such county; but no warrant for the expenditure of money for such purposes shall be issued by the Auditor except upon the order of the State Superintendent of Public Instruction, with the approval of the State Board of Education. (C. S. 5681.)

Rules and regulations for loans.

Purpose of loans.

Order for and approval of warrant.

SEC. 274. *Terms of loans.*

Loans made under the provisions of this article shall be payable in ten installments, shall bear interest at four per centum, payable annually, and shall be evidenced by the note of the county board of education, executed by the chairman and secretary thereof, and deposited with the State Treasurer. The first installment of such loan, together with the interest on the whole amount then due, shall be paid by the county board on the tenth day of February after the tenth day of August subsequent to the making of such loan, and the remaining installments, together with the interest, shall be paid, one each year, on the tenth day of February of each subsequent year till all shall have been paid. (C. S. 5673.)

Maturity of loan. Interest.

Evidence by note. Execution of note.

Maturity of first installment.

Maturity of installments after first.

SEC. 275. *How secured and paid.*

At the January meeting of the county board of education, before any installment shall be due on the next tenth day of February, the county board shall set apart out of the school funds an amount sufficient to pay such installment and interest to be due, and shall issue its order upon the treasurer of the county school fund therefor, who, prior to the tenth day of February, shall pay over to the State Treasurer the amount then due. And any amount loaned under the provisions of this law shall be a lien upon the total school funds of such county, in whatsoever

Appropriation for payment.

Order on treasurer. Payment.

Lien on school funds.

Enforcement of
payment.

Order on tax
collector.

Proviso: tax
for payment of
bonds.

hands such funds may be; and upon failure to pay any installment or interest, or part of either, when due, the State Treasurer may deduct a sufficient amount for the payment of the same out of any fund due any county from any special State appropriation for public schools, or he may bring action against the county board of education of such county, any person in whose possession may be any part of the school funds of the county, and the tax collector of such county; and if the amount of school funds then on hand be insufficient to pay in full the sum so due, then the State Treasurer shall be entitled to an order directing the tax collector of such county to pay over to the State Treasurer all moneys collected for school purposes until such debt and interest shall have been paid: *Provided*, this lien shall not lie against taxes collected or hereafter levied to pay interest and principal on bonds issued by the authorities of any county or any district. (C. S. 5674.)

SEC. 276. *Loans by county boards to school districts.*

Loans by county
boards to
districts.
Districts to have
levied tax.
Purpose of loan.
Loan payable
in installments.

Lien on tax
fund.

Payment from
operating
and equipment
fund.

Petition for
loan.

No lien without
petition.

Proviso: tax
for payment of
bonds.

The county board of education, from any sum borrowed under the provisions of this article, may make loans only to districts that have already levied a local tax sufficient to repay the installments and interest on said loan for the purpose of building school-houses in the district, and the amount so loaned to any district shall be payable in ten annual installments, with interest thereon at four per centum, payable annually. Any amount loaned under the provisions of this act shall be a lien upon the total local tax funds produced in the district. Whenever the local taxes may not be sufficient to pay the installments and the interest, the county board of education must supply the remainder out of the operating and equipment fund, and shall make provision for the same when the county budget is made and presented to the commissioners in May.

All loans hereafter made to such districts shall be made upon the written petition of a majority of the committee of the district asking for the loan and authorizing the county board to deduct a sufficient amount from the local taxes to meet the indebtedness to the county board of education. Otherwise, the county board of education shall have no lien upon the local taxes for the repayment of this loan: *Provided*, this lien shall not lie against taxes collected or hereafter levied to pay interest and principal on bonds issued by the authorities of the district. (C. S. 5675, revised.)

SEC. 277. *Appropriation from loan fund for free plans and inspection of school buildings.*

Appropriation
for plans and
inspections.

The State Board of Education may annually set aside and use out of the funds accruing to the interest of said State loan fund a sum not exceeding twelve thousand dollars (\$12,000.00), to be

used for providing plans for modern school buildings to be furnished free of charge to districts, for providing proper inspection of school buildings and the use of State funds, and for such other purposes as said board may determine, to secure the erection of a better type of school building and the better administration of said State loan fund. (C. S. 5672, revised.)

ART. 25. LOANS FROM SPECIAL BUILDING FUND.

SEC. 278. *The special building fund.*

That for the purpose of providing "A Special Building Fund," to be loaned to the county boards of education for maintaining a six months school term, the State Treasurer of North Carolina is authorized and directed to issue bonds of the State of North Carolina, payable in the manner and on the dates hereinafter described, to an amount not to exceed five million dollars (\$5,000,000.00). All of said bonds shall bear interest at a rate not to exceed five per cent per annum, payable semiannually on the first days of January and July of each year, and the said bonds shall bear date as of the first day of January of each and every year in which they may be issued, under the provisions of this act.

(a) *Special building fund a separate fund.* That the proceeds from the sale of these bonds shall be a separate fund in the hands of the State Treasurer and shall be kept distinct from all other funds of the State. The funds shall be paid out upon the warrant of the State Auditor, but no warrant shall be issued by the Auditor except upon the requisition of the State Superintendent of Public Instruction, with the approval and at the direction of the State Board of Education. The bank or banks in which any money belonging to this fund is deposited by the State Treasurer shall be required to pay interest on monthly balances on said money at the rate of three per cent per annum, and all such money so collected shall be credited monthly by the State Treasurer to this fund.

(b) *County board of education authorized to make loans.* That the State Board of Education, under such rules and regulations as it may deem advisable, not inconsistent with the provisions of this chapter, may make loans from "The Special Building Fund" to the county board of education of any county for building, equipping and repairing public school buildings, dormitories, teacherages, and for the purchase of suitable sites: *Provided*, that no loan shall be made from this fund until an application for said loan has been made by the county board of education and approved by the county commissioners, nor until said commissioners shall certify that the loan is necessary to maintain a six months school term: *Provided further*, that no loan shall be made from this fund for erecting or repairing any school building con-

Other purposes.

Special building fund.

Bond issue directed.

Amount.

Interest.

Date of bonds.

Separate fund.

Warrants on fund.

Banks to pay interest on deposits.

Interest credited to fund.

Loans to counties.

Purpose of loans.

Proviso: application for loan.

Certificate of necessity.

Proviso: requirement as to buildings.

Approval of plans.

taining less than five rooms, nor shall any building be erected in whole or in part from funds borrowed from the State unless the plans for said building shall have been approved by the State Superintendent of Public Instruction.

SEC. 279. *How loans shall be repaid.*

Loans payable in installments.

Interest.

Evidenced by notes.

Execution of notes.
Payment of first installment.

Subsequent installments.

Proviso: surplus to State literary fund.

Loans to county boards of education made under the provisions of this article shall be payable in twenty equal annual installments, shall bear interest payable annually in advance at the same rate that the State had to pay on the bonds issued under this act for securing "The Special Building Fund," and said loans shall be evidenced by the note or notes of the county board of education, executed by the chairman and secretary thereof, and deposited with the State Treasurer. The first installment of such loan, together with the interest on the balance of the principal remaining unpaid, shall be paid by the county board of education on or before the fifteenth day of December subsequent to the making of such loan, and the remaining installments, together with the interest, shall be paid, one each year, on the fifteenth day of December of each subsequent year until all shall have been paid: *Provided*, if at the end of any five-year period it shall appear that the earnings of said fund are more than sufficient to retire said bonds, the State Board may direct the State Treasurer to transfer such surplus to the State Literary Fund, and after all bonds are retired any balance remaining shall be turned over to the State Literary Fund.

SEC. 280. *To be provided for in May budget.*

Special building fund tax.

Order on treasurer.

Payment.

Lien on county school fund.

Money to be borrowed if tax insufficient.

Deductions from State appropriation.

The county board of education shall provide in its May budget for a special tax, to be styled "A Special Building Fund Tax," sufficient to repay the annual installment, together with the interest due, and shall issue its order upon the treasurer of the county school fund therefor, who, prior to the fifteenth day of December, shall pay over to the State Treasurer the amount then due. Any amount loaned under the provisions of this act shall be a lien upon the total school fund of such county, in whatsoever hands such funds may be; and if the board of county commissioners fail to provide for a sufficient tax in building and incidental fund to pay the loans and interest when due, so long as any part of said loan and the interest are due, the board of county commissioners shall borrow the money in order that the six months school term may be maintained in accordance with the Constitution. Upon failure of any county to pay any installment or interest, or part of either, when due, the State Treasurer may deduct a sufficient amount for the payment of the same out of any fund due such county from any special State appropriation for public schools, and if the amount necessary to conduct a six months school has been decreased thereby, thus making it

impossible to provide the funds for a six months term in every district in said county in accordance with law and the Constitution, the county commissioners shall borrow the amount necessary to meet the deficit caused thereby.

Money to be borrowed to run schools.

The State Treasurer may bring action against the county board of education of such county, or against any person in whose possession may be any part of the school funds of the county, or against the tax collector of such county; and if the amount of school fund then on hand be insufficient to pay in full the sum so due, then the State Treasurer shall be entitled to an order directing the tax collector of such county to pay over to the State Treasurer all moneys collected for school purposes until such debt and interest shall have been paid: *Provided*, this lien shall not lie against taxes collected to pay interest and principal on bonds issued by the authorities of any county or any district. (Sec. 5, ch. 147, Laws of 1921, revised.)

Action by State Treasurer.

Order on tax collector.

Proviso: attachment of lien not applicable to bond tax.

SEC. 281. *State Board of Education shall approve all applications and provide funds.*

That the State Board of Education shall approve all applications for loans and the amount to be loaned to each county. When said board has received and approved applications for loans in an amount of not less than five hundred thousand dollars (\$500,000.00), the State Board of Education shall direct the State Treasurer to sell, and he shall sell, in accordance with the provisions of this article, North Carolina bonds to provide funds for making the loans in accordance with the applications approved: *Provided*, that whenever applications are received and approved, in accordance with the provisions of this article, if the State Board of Education shall deem it unwise to sell bonds at that time, the State Treasurer, by and with the consent of the Governor and the Council of State, is hereby authorized to borrow money at the lowest rate of interest obtainable, in anticipation of the sale of the bonds herein authorized, and for the purposes for which said bonds are authorized. The State Treasurer shall execute and issue notes of the State for the money so borrowed, and he is hereby authorized to renew any such notes from time to time by issuing new notes. The rate of interest, the date of payment of said notes or renewals, and all matters and details in connection with the issuance and sale thereof shall be fixed and determined by the Governor and Council of State. Such notes when issued shall be entitled to all privileges, immunities and exemptions that the bonds authorized to be issued are entitled to. The full faith, credit and taxing power of the State are hereby pledged for the payment of such notes as may be issued, and interest thereon. The proceeds received from said notes shall be used for making loans to county boards of education in accordance with this article. The notes issued in anticipation of

State Board of Education to approve loans. Order for sale of State bonds.

Proviso: loans in exoneration of bond issue.

Notes for bonds.

Renewal of notes. Interest on and maturity of notes.

Privileges, immunities and exemptions attached to notes.

Full faith, credit and taxing power of State pledged. Use of proceeds of notes. Payment of notes.

the sale of bonds shall be paid with the funds derived from the sale of said bonds, whenever said bonds are sold.

SEC. 282. *Treasurer to sell bonds.*

Form and denomination of bonds. That the bonds authorized and directed to be issued by the preceding sections shall be coupon bonds of the denomination of five hundred dollars (\$500.00) and one thousand dollars (\$1,000.00) each, as may be determined by said State Treasurer, and shall be signed by the Governor of the State and State Treasurer and sealed with the Great Seal of the State. The coupons thereon may be signed by the State Treasurer alone, or may have a facsimile of his signature printed, engraved, or lithographed thereon, and the said bonds shall in all other respects be in such form as the State Treasurer may direct; and the coupons thereon shall, after maturity, be receivable in payment of all taxes, debts, dues, licenses, fines, and demands due the State of North Carolina, of any kind whatsoever, which shall be expressed on the face of said bonds. Before selling any of the series of bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem to be most effectual to secure the par of said bonds at the lowest rate of interest.

Authentication. He is authorized to sell the bonds herein authorized in such manner as in his judgment will produce the par value of said bonds at the lowest rate of interest, and where the conditions are equal he shall give the preference of purchase to the citizens of North Carolina.

Coupons receivable for demands of State. One-twentieth of the total bonds issued under date of January first, one thousand nine hundred and twenty-two, shall be due and payable on the first day of January, one thousand nine hundred and twenty-seven, and another one-twentieth of the amount of said bonds shall be due and payable on January first of each year thereafter until the whole series shall be paid; and any bonds issued under this act on any subsequent January first shall be due and payable as follows: one-twentieth of the total amount of said bonds shall be due and payable on the first day of January five years after the date of issuance of said bonds, and one-twentieth on each subsequent January first of each year thereafter until the whole series authorized by this act shall be paid in full.

SEC. 283. *Exempt from taxation.*

Exemption from taxation. The said bonds and coupons shall be exempt from all State, county or municipal taxation or assessment, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest paid thereon shall not be subject to taxation as for income, nor shall said bonds and coupons be subject to taxation when constituting a part of the

Interest exempt.

surplus of any bank, trust company, or other corporation, and it shall be lawful for all executors, administrators, guardians, or other fiduciaries, generally, to invest in said bonds.

Investment for trust funds.

SEC. 284. *County board may make loans to districts.*

The county board of education, from any sum borrowed under the provisions of this act, may make loans to special charter, local tax or special school taxing districts, and the amount so loaned to any such district shall be payable in twenty annual installments, with interest thereon at the rate the county is required to pay, payable annually in advance. Any amount loaned under the provisions of this act shall be a lien upon the total local tax funds produced in the district. Whenever the local taxes at any time may not be sufficient to pay the installments with the interest, the county board of education must supply the remainder out of the operating and equipment fund, and shall make provisions for the same when the county budget is made and presented to the commissioners in May: *Provided*, nothing in this section shall prevent the county board of education from assuming the entire expense of erecting said building or buildings in any district of the county.

Loans by counties to districts.

Loans payable in installments.

Lien on tax funds.

Operating and equipment fund charged with deficit.

Proviso: assumption by county of expense of building.

All loans made to such districts, under the provisions of this act, shall be made upon the written petition of a majority of the committee, or board of trustees, of the said district asking for the loan and authorizing the county board to deduct a sufficient amount from the local taxes or other funds belonging to said district other than the teachers' salary fund to meet the indebtedness to the county board of education. Otherwise, the county board of education shall have no lien upon the local taxes for the repayment of this loan: *Provided*, this lien shall not lie against taxes collected or hereafter levied to pay interest and principal on bonds issued by the authority of any district.

Petition for loan.

Lien not attached if petition not filed. Proviso: lien not attached to bond taxes.

PART IX

VOCATIONAL EDUCATION

Vocational education.

ART. 26. DUTIES, POWERS AND RESPONSIBILITIES OF STATE BOARD FOR VOCATIONAL EDUCATION.

SEC. 285. *Acceptance of benefits of Federal vocational education act.*

The State of North Carolina hereby accepts all of the provisions and benefits of an act passed by the Senate and House of Representatives of the United States in Congress assembled, entitled "An act to provide for the promotion of vocational education; to provide for coöperation with the states in the promotion of such education in agriculture and the trades and industries; to provide for coöperation with the states in the preparation of

Acceptance of Federal aid.

teachers of vocational subjects, and to appropriate money and regulate its expenditure"; approved February twenty-third, nineteen hundred and seventeen. (C. S. 5502.)

SEC. 286. *State Board for Vocational Education created.*

State Board for Vocational Education.
Number and appointment of members.
Industries represented.
Terms of office.

There is hereby created a State Board for Vocational Education, to consist of four members, as follows: The State Superintendent of Public Instruction and three other members, to be appointed by the Governor, one to represent agriculture, one to represent home economics, and one to represent trades and industries. The terms of office of these men shall be, for one member two years, for one member four years, and for one member six years, who shall serve till their successors are appointed; and thereafter each member shall be appointed for a term of four years. (C. S. 5393; 1919, ch. 119, sec. 3.)

SEC. 287. *Powers and duties of board.*

Coöperation with Federal Board.

The State Board for Vocational Education shall have all necessary authority to coöperate with the Federal Board for Vocational Education in the administration of the Federal Vocational Educational Act, to administer any legislation pursuant thereto enacted by the State of North Carolina, and to administer the funds provided by the Federal Government and the State of North Carolina for the promotion of vocational education in agricultural subjects, trade and industrial subjects and home economics subjects. It shall have full authority to formulate plans for the promotion of vocational education in such subjects as an essential and integral part of the public school system of education in the State of North Carolina, and to provide for the preparation of teachers in such subjects. It shall have full authority to fix the compensation of such officials and assistants as may be necessary to administer the Federal act and this article for the State of North Carolina, and to pay such compensations and other necessary expenses of administration from funds appropriated. It shall have authority to make studies and investigations relating to vocational education in such subjects; to publish the result of such investigations, and to issue other publications as seem necessary by the board; to promote and aid in the establishment by local communities of schools, departments, or classes giving instruction in such subjects; to coöperate with local communities in the maintenance of such schools, departments, or classes; to prescribe qualifications for the teachers, directors, and supervisors of such subjects; to coöperate in the maintenance of classes supported and controlled by the public for the preparation of teachers, directors and supervisors of such subjects, or to maintain such classes under its own direction and control; to establish and determine by general regulations the qualifications to be possessed by persons engaged

Plans for promotion of vocational education.
Subjects.

Preparation of teachers.
Compensation of officials and assistants.

Payment of compensation and of expense of administration.
Investigations as to vocational education.
Publications.
Aid to localities in establishment of schools, departments or classes.
Qualifications for teachers, directors and supervisors.
Coöperation in preparation of teachers, directors and supervisors.
Establish qualifications for trainers of vocational teachers.

in the training of vocational teachers. (C. S. 5394; 1919, ch. 119, sec. 5.)

SEC. 288. *State Superintendent to enforce article.*

The State Superintendent of Public Instruction shall serve as executive officer of the State Board for Vocational Education, and shall designate, by and with the advice and consent of the board, such assistants as may be necessary to properly carry out the provisions of this article. The State Superintendent shall also carry into effect such rules and regulations as the board may adopt, and shall prepare such reports concerning the condition of vocational education in the State as the board may require. (C. S. 5395; 1919, ch. 119, sec. 4.)

Executive officer.
Assistants.
Enforcement of
rules and
regulations.
Reports.

SEC. 289. *State appropriation equal to Federal appropriation.*

The State of North Carolina appropriates out of the State public school fund a sum of money for each fiscal year equal to the maximum sum which may be allotted to the State of North Carolina from the Federal treasury, under the provisions of the Smith-Hughes Act and the Industrial Rehabilitation Act, namely, for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-four, one hundred forty-seven thousand four hundred five dollars and eighty-eight cents (\$147,405.88); for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-five, one hundred seventy-one thousand nine hundred ninety dollars and three cents (\$171,990.03), and for the fiscal year ending June thirtieth, one thousand nine hundred twenty-six, and thereafter, one hundred ninety-six thousand six hundred sixty-four dollars and eighteen cents (\$196,664.18): *Provided*, that only such portion of above State appropriation shall be used as may be absolutely necessary to carry on the work outlined in this article and to meet the Federal requirements. (C. S. 5503; 1919, ch. 102, sec. 13; 119, sec. 7; revised.)

Appropriation
by State.

Amount of ap-
propriation.

Proviso: use of
appropriation.

SEC. 290. *State Treasurer authorized to receive and disburse vocational education fund.*

The State Treasurer is hereby designated and appointed custodian of all moneys received by the State from the appropriation made by said act of Congress, and he is authorized to receive and provide for the proper custody of the same, and to make disbursement thereof in the manner provided in the said act and for the purpose therein specified. He shall also pay out moneys appropriated by the State of North Carolina for the purpose of carrying out the provisions of this article upon the order of the State Board for Vocational Education. (C. S. 5504; 1919, ch. 119, sec. 2.)

Custodian of
money.

Disbursements.
Disbursement
of State
appropriation.

SEC. 291. *Coöperation of county authorities with State Board; funds.*

Coöperation by counties.

The county board of education, board of county commissioners, or the board of trustees of any district may coöperate with the State Board for Vocational Education in the establishment of vocational schools or classes giving instruction in agricultural subjects, or trade or industrial subjects, or in home economics subjects, or all three subjects, and may use moneys raised by public taxation in the same manner as moneys are used for other public school purposes: *Provided*, that nothing in this article shall be construed to repeal any appropriations heretofore made by any of said boards for said purposes. (C. S. 5396; 1919, ch. 119, sec. 6, revised.)

Use of moneys.

Proviso: appropriations not repealed.

SEC. 292. *Report to Governor.*

Annual report.

The State Board for Vocational Education shall make a report annually to the Governor, setting forth the conditions of vocational education in the State, a list of the schools to which Federal and State aid have been given, and a detailed statement of the expenditures of Federal funds and the State funds provided for in this article. (C. S. 5397; 1919, ch. 119, sec. 8.)

Items of report.

County farm-life schools.

ART. 27. COUNTY FARM-LIFE SCHOOLS.

SEC. 293. *Establishment of school in county.*

Establishment of schools.

Official entitlement.

There shall be established and maintained in every county complying with the provisions of this article, as hereinafter set forth, a school to be known as a "County Farm-life School," for the training and preparation of the boys and girls of the county for farm-life and home-making. (C. S. 5566.)

SEC. 294. *Aim of school and course of study.*

Aim of school.

Course of study.

Approval of course.

The aim of said school shall be to prepare boys for agricultural pursuits and farm life and to prepare girls for home-making and housekeeping on the farm. The course of study shall include practical work on the farm by the boys and practical work in all subjects relating to housekeeping and home-making by the girls. The course of study in said school shall be subject to the approval of the State Board for Vocational Education. (C. S. 5567; 1919, ch. 257, sec. 1.)

SEC. 295. *Board of trustees; appointment; terms; vacancies.*

Trustees.

Appointment and term.

Classification of terms.

The school shall be under the control and management of a board of trustees of practical farmers, consisting of one member from each township in the county, appointed by the county board of education, who shall serve until their successors shall be appointed. The first board of trustees shall be divided by the county board of education into three as nearly equal groups

as possible; one group shall be appointed for a term of two years, one group for a term of four years, and one group for a term of six years. Upon the expiration of the term of office of any trustee, his successor shall be appointed for a term of six years. The county superintendent of public instruction shall be *ex officio* a member of said board and secretary thereof. All vacancies occurring by death, resignation, or otherwise in said board shall be filled for the unexpired term by the county board of education. (C. S. 556S.)

Term of successors.

County superintendent.

Vacancies.

SEC. 296. *Qualification and organization of board.*

Within ten days after any county, township, or townships shall have complied with the provisions of this article, as herein-after set forth, for the maintenance and equipment of the school, the members of the board of trustees shall be appointed, and the county superintendent shall duly notify them to meet at the county-seat within ten days after their appointment to qualify and organize. (C. S. 5569.)

Time for appointment.

Notice for qualification and organization.

SEC. 297. *Location of school.*

After due advertisement, inviting bids for the location of said school within the county, the board of trustees shall locate it at such place in said county as shall offer the largest financial aid for maintenance and equipment, having due regard for desirability and suitability of location: *Provided, however,* that said school shall not be located in any city or town of more than one thousand inhabitants, nor within two miles of the corporate limits of any city or town of more than five thousand inhabitants. (C. S. 5571.)

Location of school.

Proviso: location with reference to town.

SEC. 298. *Buildings; farm; maintenance.*

For the maintenance of said school, the county or township or school district, or all combined, wherein it is located, shall provide annually, by taxation or otherwise, not less than twenty-five hundred dollars (\$2,500.00). The county or township or school district, or all combined, shall provide by bond issue, or otherwise, the following equipment for said school: a school building with recitation rooms and laboratories and apparatus necessary for efficient instruction in the prescribed subjects of study; dormitory buildings with suitable accommodations for not less than twenty-five boys and twenty-five girls; a barn and dairy building with necessary equipment; a farm of not less than fifty acres of good arable land. All of said buildings shall be located on said farm and shall be constructed in accordance with plans approved by the State Superintendent of Public Instruction, and the entire equipment shall be subject to his approval and acceptance after inspection: *Provided, however,* that upon the recommendation of the board of trustees and the presentation of satisfactory

Provision for maintenance.

Provision for equipment.

School building.

Dormitory buildings.
Barn and dairy buildings.
Farm.
Location and construction of buildings.
Approval and acceptance.
Proviso: acceptance and equipment of buildings heretofore constructed.

Location of accepted building.

reasons therefor, the State Superintendent of Public Instruction may grant permission to the board of trustees to accept any suitable and properly equipped school building already constructed, though it may not be located on the farm: *Provided*, it be located within reasonable and convenient distance thereof. (C. S. 5571 and 5572; 1919, ch. 257, sec. 3, revised.)

Request for election.

SEC. 299. *Election in county to establish schools.*

Order for election at discretion of county commissioners.
New registration.
Notice of election.

1. Upon written request of the county board of education of any county the board of county commissioners of said county may in their discretion order an election to be held in said county, in accordance with the law governing general elections therein, as nearly as may be. A new registration shall be ordered for said election; and not less than thirty days notice of said election shall be given at the courthouse door and three other public places in the county; and if there be newspapers published in the county, a notice of said election shall also be published weekly for four successive weeks preceding said election in one newspaper therein; and the registrars and pollholders shall canvass the vote cast, declare the result, and duly certify the returns to the board of county commissioners, and the returns shall be recorded in the records of said board of county commissioners.

Canvass of vote and declaration of result.
Certificate and record of returns.

Question to be submitted.

2. At said election shall be submitted to the qualified voters of the county the question of levying and collecting a special tax on all taxable property and polls of said county for the maintenance and equipment of a "County Farm-life School" therein. At such election those favoring the levying and collecting of such a tax for such purpose shall vote a ballot on which shall be written or printed the words "For County Farm-life School"; and those opposed shall vote a ballot on which shall be written or printed the words "Against County Farm-life School."

Ballot.

Effect of election.

3. If a majority of the qualified voters shall vote "For County Farm-life School," then all the provisions of this article shall be in full force and effect, and the county commissioners shall annually levy and cause to be collected, in the same manner and at the same time as other taxes of the county are levied and collected, a tax on all property and polls of the county sufficient to provide the sum required for the annual maintenance of said school, and, in addition, the sum required for the payment of the annual interest on such bond issue as may be found necessary for providing the equipment for the school as said interest accrues, and to create a sinking fund for the purpose of paying off and discharging said bonds as they become due. The bond of the sheriff or tax collector of said county shall be responsible for the tax to the same extent as it is liable for other taxes collected by him. (C. S. 5573.)

Amount of tax levy.

Sheriff or tax collector liable on bond.

SEC. 300. *Issuance of bonds.*

If a majority of the qualified voters at the election shall vote "For County Farm-life School," it shall be deemed and held that a majority of the qualified voters are in favor of granting to the board of county commissioners of said county authority to issue bonds in an amount not to exceed fifty thousand dollars (\$50,000.00) for the purpose of providing the necessary equipment; and such authority shall be granted to and vested in said board of county commissioners, and said board is hereby authorized and empowered to issue and sell bonds in the name of said county to an amount not to exceed fifty thousand dollars (\$50,000.00), of such denomination and of such proportion as said board of county commissioners may deem advisable, bearing interest at a rate not to exceed six per cent, with interest coupons attached, payable at such time or times, and at such place or places as they may deem advisable, such bonds to be of such form and tenor and transferable in such way, and the principal thereof payable or redeemable at such time or times, not less than fifteen years from the date thereof, and at such place or places as the board of county commissioners may determine.

Bond issue

Amount.

Issue and sale authorized.

Interest.

Maturity.

The proceeds arising from the sale of said bonds shall be expended by said board of county commissioners in providing, by purchase or otherwise, the equipment in land, buildings, and apparatus required under this article for the "County Farm-life School." The treasurer of said county shall receive no compensation for receiving or disbursing the money which may be received from the sale of said bonds. (C. S. 5574; 1919, ch. 257, sec. 4, revised.)

Use of proceeds.

No compensation to treasurer.

SEC. 301. *Township election to secure location.*

The county commissioners of any county that has voted for the establishment of a "County Farm-life School" therein shall, upon petition of one-fourth of the freeholders in any township applying to the trustees of said "County Farm-life School" to secure the location of said school therein, order an election therein, to be held after thirty days notice at three public places in said township, under the law governing State and county elections as nearly as may be, and the returns of said election shall be certified by the registrars and pollholders to the board of county commissioners, and the same shall be recorded in the records of said county commissioners. At the election shall be submitted to the qualified voters of said township the question of issuing bonds in the sum not to exceed fifty thousand dollars (\$50,000.00), the amount of said bond issue to be set out in the petition for said election, and of levying and collecting on all taxable property and polls in said township a special tax sufficient to provide for the payment of the interest on said township bonds as it accrues, and to create a sinking fund for the purpose of

Petition for election in township.

Notice of election.

Law governing election.
Certificate and record of returns.Question submitted.
Amount of bond issue.

Ballots. paying off and discharging said township bonds as they become due. At such election, those favoring the levy and collection of such a tax for such purpose shall vote a ballot on which shall be written or printed the words "For County Farm-life School," and those opposed shall vote a ballot on which shall be written or printed the words "Against County Farm-life School." (C. S. 5575; 1919, ch. 257, sec. 5.)

SEC. 302. *Township bonds to secure location.*

Effect of election. If a majority of the qualified voters at said election shall vote
 Obligation of bonds. "For County Farm-life School," then it shall be deemed and held that a majority of the qualified voters are in favor of granting to the board of county commissioners of said county authority to issue bonds in the name of said township in such amount as shall have been named in the petition and notice of
 Sale of bonds. election, to be sold by said commissioners for the purpose of aiding in providing the buildings and farm and other equipment for "The County Farm-life School": *Provided*, said school shall
 Special tax. be located in said township; and if said school shall be located in said township, the board of county commissioners shall annually levy and cause to be collected, in the same manner and at the same time as other taxes of the county are levied and collected, a tax on all property and polls in said township sufficient to provide for the payment of interest on said township bonds as it accrues and to create a sinking fund for the purpose of paying
 Authority for issue and sale of bonds. off and discharging said township bonds as they become due. The board of county commissioners is authorized and empowered to issue and sell said bonds of the township to the amount specified in the petition and notice of election, of such denomination and
 Interest. of such proportion as they may deem advisable, bearing interest at a rate not to exceed six per cent, with interest coupons
 Maturity. attached, payable at the time or times, and at the same place or places, and of the same form and tenor, and the principal thereof payable or redeemable at the same time or times and at the same place or places as the county bonds issued by the board of county commissioners for the equipment of said "County Farm-life School."

Combination of proceeds. The proceeds arising from the sale of the township bonds shall be added to the proceeds arising from the sale of the county
 Expenditure. bonds and expended therewith by the board of county commissioners in providing, by purchase or otherwise, the equipment in land, buildings, and apparatus required in this article for the "County Farm-life School." (C. S. 5576.)

SEC. 303. *Election by contiguous townships to secure location.*

Election by contiguous townships. Any two or more contiguous townships bidding for the location of the "County Farm-life School" may unite and hold an election

upon the same terms and conditions as are provided for one township for the location of the "County Farm-life School" at each point in said townships as may be determined by the board of trustees of said "County Farm-life School": *Provided*, that the amount of bonds authorized to be issued by one or more townships in order to secure the location of the "County Farm-life School" in a given township shall be deducted from the amount of bonds authorized to be issued by the county, so as to limit the total issue of bonds for farm, buildings, and equipment to fifty thousand dollars (\$50,000.00). (C. S. 5577; 1919, ch. 257, sec. 5.)

Proviso: total amount of county and township bonds.

SEC. 304. *Election in townships to establish on failure of county election.*

1. In case an election shall be ordered and held in any county as herein provided, for the establishment and maintenance of a "County Farm-life School" therein, and a majority of the qualified voters at such election shall fail to vote "For County Farm-life School," any township in said county, or any two or more contiguous townships in said county, shall, upon petition of one-fourth of the freeholders therein to the board of county commissioners of the county, have an election ordered by the commissioners upon the same terms and conditions prescribed in the three preceding sections of this article: *Provided*, that a new registration shall be ordered.

Election by townships on failure of county.

2. In such election a majority of the qualified voters in said township or townships shall vote "For County Farm-life School," then in that event it shall be deemed and held that the board of county commissioners of the county is authorized and empowered to issue and sell bonds in the name of said township or townships in an amount not to exceed fifty thousand dollars (\$50,000.00), and to levy and cause to be collected, in the same manner and at the same time as other taxes of the county are levied and collected, a sufficient tax on all property and polls in said township or townships to comply with all conditions named in this article for the maintenance and equipment of a "County Farm-life School," subject to the same conditions as are herein provided for the issuance and sale of county bonds and the levying and collection of a county tax for said purpose.

Proviso: new registration.

Effect of township elections.

Limit of bond issue.

Special tax.

3. The said "County Farm-life School" shall thereupon be located at such point in said township or townships as may be determined by the board of trustees of said "County Farm-life School" provided for in this article. Such school, when thus established, shall be a "County Farm-life School" for said county, and shall be subject to all the rights, privileges, and obligations and conditions prescribed in this article for "County Farm-life Schools," except as herein otherwise provided. (C. S. 5578, revised.)

Location of school in townships.

Status of school when established.

SEC. 305. *Provisions for township school becoming County Farm-life School.*

Election by county on adoption of township school.

Effect of election.

Cancellation of township bonds.

At any time after the establishment of the "County Farm-life School" by the township or townships under the provisions of the preceding section, the county may hold an election as provided in this article for the establishment of a County Farm-life School by the county; and if at the election a majority of the qualified voters of the county shall vote "For County Farm-life School," and the tax and bond issue provided for in this article for the maintenance and equipment of a "County Farm-life School" shall be provided, as directed herein, by the county commissioners for the entire county, such school established by the township or townships shall become a County Farm-life School in all respects like a County Farm-life School established under this article, and the bonds of the township or townships and the tax levied for the maintenance of the school and for interest and sinking fund on the bonds shall be assumed by the entire county, and the bonds of the township or townships shall be cancelled by substituting therefor county bonds as provided for a County Farm-life School. (C. S. 5579.)

SEC. 306. *High School department in connection with County Farm-life School.*

High school department.

Merger of schools.

Appropriations.

Requirements for teachers.

Direction and control of high school department.

There shall be established and maintained in connection with each County Farm-life School such a high school course of study as may be approved by the State Superintendent of Public Instruction. If said County Farm-life School shall be located in the same place with some existing public high school in said county, then said public high school shall be merged into and become the high school department of said Farm-life School as an organic part thereof; and the appropriations for the maintenance thereof shall be the same as the appropriations now required for accredited public high schools. The requirements for teachers in said high school department of the County Farm-life School shall be the same as are now required for high school teachers under the public school law. Said high school department and course of study, however, and the entire management of the same shall be under the direction and control of the board of trustees and the principal of the County Farm-life School, and shall be conducted as an organic part of the said school. (C. S. 5580; 1919, ch. 257, sec. 6.)

SEC. 307. *Agricultural and farm-life extension and demonstration.*

Coöperation in agricultural instruction.

It shall be a part of the duty of the faculty of each "County Farm-life School" to conduct agricultural instruction work in said county, in coöperation, as far as possible, with such work carried on in said county by the State Department of Agriculture, the

North Carolina State College of Agriculture and Engineering, and the United States Department of Agriculture; to hold township and district meetings in various parts of the county from time to time for farmers and farmers' wives; to coöperate with the county superintendent of public instruction and with the county commissioner of agriculture, where such officer exists, in stimulating, directing, and supervising practical farm-life work in the public high schools and the elementary schools of the county, and in providing instruction, through the county teachers' association and through special short courses of study at said "County Farm-life School," for the public school teachers of said county. (C. S. 5582.)

Meetings for farmers and farmers' wives.
Work in high schools and elementary schools

Instruction for teachers.

SEC. 308. *Short courses for adults.*

There shall be provided in the courses of study of the "County Farm-life School" short courses in farm-life studies to which shall be admitted adult farmers, men and women, and boys and girls not in regular attendance upon the school; and there shall be held at the school annually one or more county meetings for the farmers and their wives of the county for instruction and demonstration work. All of the work herein required and all other work of the "County Farm-life School" shall be under the general supervision of the county superintendent of public instruction, and the school shall in all respects be an organic part of the county public school system. (C. S. 5583.)

Short courses for adults.

County meetings for instruction and demonstration work.

Supervision of county superintendent.

Part of public school system.

SEC. 309. *Admission of students from other counties.*

The board of trustees of the "County Farm-life School" of any county is hereby authorized and empowered to admit students from other counties of the State to said school upon payment of such rate of tuition as said board of trustees may fix; but all students who are residents of the county in which said school is located shall be admitted to said school without charge for tuition, except as otherwise provided in this article; and said board of trustees shall fix all other charges in said school at actual cost. (C. S. 5584.)

Students from other counties.

Rates of tuition.

Tuition not charged residents.

Charges at actual cost.

SEC. 310. *Treasurer of County Farm-life School; compensation.*

The treasurer of the county shall be the treasurer of the "County Farm-life School," and shall receive and disburse all funds therefor, keeping and rendering annually to the board of trustees of said school a separate account of such receipts and disbursements. If he be employed on salary, he shall receive no additional compensation for his services; and if employed on commission, he shall receive as compensation not to exceed one per cent on all disbursements and nothing on receipts. The official bond of said treasurer shall be responsible and held liable for all funds coming into his hands for said school to the same extent

Treasurer of farm-life school.

Separate accounts.
Compensation.

Liability on bond.

as it is liable for other funds received by him as treasurer of said county. (C. S. 5585.)

SEC. 311. *Incorporation and powers.*

Incorporation.	The board of trustees of said "County Farm-life School" and their successors in office shall be and are hereby constituted a
Corporate name.	body corporate by the name and style of "The Board of Trustees of the County Farm-life School of -----County,"
Corporate powers.	and by that name may sue and be sued, contract and be contracted with, purchase, hold, and sell real estate and personal property, receive donations by gift or otherwise, and exercise such other rights and privileges as are conferred by law upon corporate bodies so far as such powers are necessary or convenient to the attainment of the objects of the school or to the performance of the duties of the board. The title to all lands and other property of the "County Farm-life School" shall vest in said board of trustees. (C. S. 5586.)
Titles vested in trustees.	

SEC. 312. *Appropriation of State funds; number of schools.*

Evidence of establishment of school.	Upon satisfactory evidence furnished by the State Board for Vocational Education to the State Board of Education that all the provisions of this article for the establishment, maintenance, and equipment of a "County Farm-life School" have been complied with in any county, the State Superintendent of Public Instruction shall issue a requisition upon the State Auditor for a sum equal to the amount appropriated by the county board of education or secured from local donations or both, but not to exceed five thousand dollars (\$5,000.00) annually, for the maintenance of said school, and the State Auditor shall issue his warrant in favor of the county treasurer of said county for said amount, which shall be paid out of the State Treasury and the money placed to the credit of the "County Farm-life School" of said county; and sufficient moneys to pay said warrants are hereby appropriated out of the State public school fund, if the amount of that fund is sufficient, after meeting all of the requirements of the law; otherwise, the appropriation shall be made out of the State funds not otherwise appropriated: <i>Provided, however,</i> that there shall not be established more than ten such schools in any one year, and that not more than one such school shall be established in any county. (C. S. 5578; 1919, ch. 237, sec. 8; 1921, ch. 179, sec. 4.)
Appropriation from State.	
Limit.	
Warrant and payment.	
Fund subject to appropriation.	
Proviso: limit of number of schools.	

SEC. 313. *County board may supplement funds.*

Appropriation by county.	If the funds available for the maintenance and support of any County Farm-life School shall be insufficient to provide for the proper maintenance and support of said school, the county board of education of any county is hereby empowered to add
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to its annual budget for the maintenance and support of such school an amount not greater than one thousand dollars (\$1,000.00) : *Limit.*
Provided, that this amount shall not be duplicated out of the State public school fund. (C. S. 5588; 1919, ch. 181.) *Proviso: duplication forbidden.*

ART. 28. FARM-LIFE SCHOOLS OPERATED UNDER SPECIAL ACTS.

SEC. 314. All high schools having departments of agriculture and home economics and organized to give farm-life instruction under article twenty-five, sections five thousand five hundred eighty-nine, five thousand six hundred one, Consolidated Statutes, shall, at the conclusion of this school year, one thousand nine hundred twenty-two—one thousand nine hundred twenty-three, be reorganized under the county farm-life school law, article twenty-seven of this act, or as all other high schools or union schools giving instruction in agriculture and home economics are organized under the authority of the State Board for Vocational Education. This act shall not affect the schools operating under the following special legislation: Catawba County Farm-life School, chapter one hundred eighty, Private Laws one thousand nine hundred twenty-one; Rowan County Farm-life School, chapter two hundred seventy-two, Public-Local Laws one thousand nine hundred nineteen; Iredell County Farm-life School, chapter one hundred eighty-four, Public-Local Laws, Extra Session, one thousand nine hundred twenty; Durham County Farm-life School, chapter two hundred twenty-nine, Public-Local Laws one thousand nine hundred thirteen.

Reorganization
of existing
schools.

Exceptions.

ART. 29. VOCATIONAL REHABILITATION OF PERSONS DISABLED IN INDUSTRY OR OTHERWISE.

Vocational re-
habilitation.

SEC. 315. *Acceptance of Federal aid.*

The State of North Carolina hereby accepts all of the provisions and benefits of an act passed by the Senate and House of Representatives of the United States in Congress assembled to provide for the promotion of vocational rehabilitation of persons disabled in industry or otherwise, and their return to civil employment, approved June second, one thousand nine hundred twenty. (C. S. 5502; sec. 14, ch. 91, Public Laws, Extra Session 1920.)

Acceptance of
Federal aid.

SEC. 316. The State Board for Vocational Education shall have all necessary authority to cooperate with the Federal Board for Vocational Education in the administration of the act of Congress providing for the vocational rehabilitation of persons injured in industry and otherwise; to administer any legislation pursuant thereto enacted by the State of North Carolina; and to administer the funds provided by the Federal Government and the State of North Carolina under the provisions of section two hundred eighty-nine. It shall have full authority to formulate plans for the

Coöperation.
Objects enumer-
ated.

Formulation of
plans.

Compensation of officials and assistants.	promotion of vocational rehabilitation; to fix the compensation of such officials and assistants as may be necessary to administer the Federal act and this article for the State of North Carolina; and to pay such compensation and other expenses of administration as are necessary from funds appropriated under this act. It shall have authority to make studies and investigations relating to vocational rehabilitation; to publish the result of such investigations and to issue other publications as seem necessary by the board; to promote and aid in the establishment of schools, departments, or classes giving instruction in vocational subjects for rehabilitation purposes; and to prescribe qualifications for the teachers, directors, and supervisors of such subjects. (C. S. 5394; sec. 13, ch. 91, Extra Session 1920.)
Payment of expenses.	
Publications.	
Promotion of and aid in instruction.	

SEC. 317. *State appropriation from State public school fund.*

State appropriation.	The State of North Carolina appropriates out of the State public school fund a sum of money for each fiscal year equal to the maximum sum which may be allotted to the State of North Carolina from the Federal Treasury under an act of Congress to provide for the promotion of vocational rehabilitation of persons disabled in industry or otherwise, and their return to civil employment: <i>Provided</i> , that only such portions of the above State appropriation shall be used as may be absolutely necessary to carry on the work outlined in articles twenty-six and twenty-nine. (C. S. 5503; sec. 15, ch. 91, Extra Session 1920.)
Proviso: limit of use.	

Coöperation with State Board of Health.	SEC. 318. The State Board of Health shall, (a) coöperate with the State Board for Vocational Education in arranging with all public and private hospitals, clinics, dispensaries, health officers, and practicing physicians, to send to the State Board for Vocational Education prompt and complete reports of any persons under treatment in such hospitals, clinics, dispensaries, or by such physicians or health officers, for any injury or disease that may render them permanently, physically, and vocationally handicapped to such an extent that they are or will be unable to support themselves, and (b) coöperate generally with the State Board for Vocational Education in carrying out the provisions of this article.
For reports as to persons under treatment.	
For carrying out law.	

SEC. 319. *State appropriation.*

State appropriation.	The State of North Carolina appropriates for each fiscal year the sum of fifteen thousand dollars (\$15,000.00), or as much thereof as is necessary, from the State Treasury to the State Board for Vocational Education for the purpose of assisting worthy persons who enter training under the Federal Vocational Rehabilitation Act: <i>Provided</i> , (1) that this fund shall be used only to pay for the actual living expenses of deserving persons, as determined by investigation of the board, who have no other means of paying said living expenses; (2) that this fund shall be paid out by the State Treasurer on the order of the State Board for Vocational Edu-
Proviso: use of fund.	
Payment for living expenses.	
Order for payment.	

education; (3) that not to exceed ten dollars per week for not more than twenty weeks, unless an extension of time is granted by the board, be paid for the maintenance of any one person in training; (4) that the said State Board for Vocational Education shall keep an accurate account of all expenditures, showing date, the person to whom paid, for what paid, and the amount of each warrant, and shall make a report of same to the Governor on or before the first of January each year; and (5) that this act shall be in force from and after its ratification. (Ch. 172, 1921.)

Limit of payment.

Account of expenditures.

Report to Governor. When act effective.

PART X

TEXT-BOOKS AND PUBLIC LIBRARIES

ART. 30. TEXT-BOOKS FOR ELEMENTARY GRADES.

Text-books for elementary grades.

SEC. 320. *State Board of Education adopts.*

The State Board of Education is hereby authorized to adopt text-books for use in all elementary public schools of the State, supported wholly or in part out of public funds. And six months before the expiration of the contracts now in force it shall adopt for a period of five years from a multiple list submitted by the Text-book Commission, as hereinafter provided, two basal primers for the first grade and two basal readers for each of the first three grades, and one basal book or series of books on all other subjects contained in the outline course of study for the elementary grades where a basal book or books are recommended for use: *Provided*, the State Board of Education may enter into contract with a publisher for a period less than five years, if any advantage may accrue to the schools as a result of a shorter contract than five years.

Adoption by State Board.

Period of adoption.

List submitted by Text-book Commission.

Proviso: period of contracts

SEC. 321. *Books adopted for an indefinite period.*

At the expiration of the contract now existing between the State Board of Education and the publisher for any particular book or books, the State Board of Education, upon satisfactory agreement with the publisher, may continue the contract for any particular book or books indefinitely; that is, for a period not less than one nor more than five years.

Continuance of contracts.

The State Board of Education may, at any time it finds a book unsatisfactory, call for a new report from the Text-book Commission on the subject adopted for an indefinite length of time. Moreover, the Text-book Commission at any time, with the approval of the State Superintendent of Public Instruction, may recommend to the State Board of Education that a given book adopted indefinitely is unsatisfactory or may be greatly improved by the adoption of a new book or books.

Call for new report.

Change of text-books.

In the event that a change of text-books contracted for for an indefinite length of time is deemed necessary by the State Board

Notice of changes to publisher.

Adoption of substitute book.

Notice by publisher rescinding contract.

Recommendations from Text-book Commission.

Classification of text-books.
Major subjects.

Minor subjects.

Basal books.
Supplementary books.

Selection of supplementary books.

Basal books not displaced nor excluded.

Text-book Commission.
Number and appointment.

Selection list.

Term of office.

Vacancy.

Removal for cause.

Commission to meet and organize.
Organization.

of Education or by the Text-book Commission, the publisher shall be given at least three months notice prior to the first day of May, and at the expiration of which time the State Board of Education is authorized to adopt from a list submitted by the Text-book Commission a new book or books on said subject. Moreover, the publisher of any text-book desiring to end a contract that has been extended indefinitely shall give the State Board of Education at least three months notice prior to the first day of May. In either event, when it becomes necessary to substitute a new book for an old one on the adopted list, the State Board of Education shall call for new recommendations from the Text-book Commission on that book, and proceed as in the first instance.

SEC. 322. *Classification of text-books.*

The text-books in use in the public schools are hereby divided into two classes: (1) major subjects, which include readers, arithmetics, language and grammar, history and geography; and (2) all other books on all other subjects shall be considered as minor subjects.

SEC. 323. *Basal and supplementary books.*

All subjects on which text-books are to be adopted by the State Board of Education shall be the basal books, and all other books necessary to complete the course of study shall be supplementary books.

SEC. 324. *Adoption of supplementary books.*

County boards of education and boards of trustees are hereby authorized to select supplementary books necessary to complete the course of study for the schools. But said supplementary books shall neither displace nor be used to the exclusion of the basal books.

SEC. 325. *The Text-book Commission.*

The Governor and the Superintendent of Public Instruction shall appoint a Text-book Commission composed of seven members to be selected from among the teachers, supervisors, principals, and superintendents actually engaged in school work in the State, to serve for five years or until their successors are appointed and qualified, and the Governor and Superintendent of Public Instruction shall have authority to fill any vacancy that may occur in the Text-book Commission, or to remove for sufficient cause any member of the commission.

SEC. 326. *Organization of commission.*

Immediately after the appointment of the Text-book Commission the Superintendent of Public Instruction shall cause said Text-book Commission to meet in his office and organize by elect-

ing a chairman and secretary, and shall adopt such rules and regulations to govern their work as may be deemed necessary, subject to the approval of the State Superintendent of Public Instruction. The work of the Text-book Commission shall then be apportioned among the members, and the rules and regulations governing its work shall be published in the daily papers, and a copy shall be sent to all publishers that may submit bids and samples of books for adoption.

Rules and regulations.

Apportionment of work.

Copy of rules sent to publishers.

The several members of the Text-book Commission may work independently, seeking information from every legitimate source, but if the members of the Text-book Commission receive information from representatives of book companies they shall keep a record of each such visit and the purpose of the visit.

Independent work by commissioners.
Records of visits of representatives of publishers.

SEC. 327. *Compensation of commission.*

Each member of the Text-book Commission shall be paid out of the State public school fund, on the requisition of the Superintendent of Public Instruction, two hundred dollars (\$200.00) for services, and, in addition, the necessary traveling expenses authorized by the Superintendent of Public Instruction: *Provided*, that the chairman of this commission shall be paid two hundred and twenty-five dollars (\$225.00). The members so appointed shall serve for a period of five years, or until their successors are appointed, and shall be subject to the call of the State Board of Education at any time during their term of service: *Provided further*, that for any service rendered more than one year after appointment each member shall be paid a per diem of five dollars (\$5.00) and necessary traveling expenses.

Compensation of commissioners.

Expenses.

Proviso: pay of chairman.

Term of office.

Subject to call of State Board.
Proviso: pay after one year's service.

SEC. 328. *Duties of commission.*

The Text-book Commission shall first prepare, subject to the approval of the Superintendent of Public Instruction, and publish at the expense of the State an outline course of study setting forth what subjects shall be taught in each of the elementary grades. It shall give in outline the number of basal and supplementary books on each subject to be used in each grade, in accordance with law. All subjects on which books are to be adopted by the State Board of Education shall be basal books, and all others shall be considered supplementary books.

Duties of commission.
Preparation and publication of outline.

Course of study.

Outline of basal and supplementary books.

Definition of basal and supplementary books.

After the outline course of study has been prepared and published the Text-book Commission shall then prepare a multiple list of basal books to be submitted to the State Board of Education. The multiple list shall contain not more than six books or series of books on all subjects where two basal books or series of books are to be adopted, and not more than four basal books for each of the other subjects in the course of study for each grade.

Multiple list of basal books.

Contents of list

On or before February first, one thousand nine hundred and twenty-two, the chairman of the Text-book Commission shall sub-

Time for submission of report.

Books not included in multiple list.

mit to the Superintendent of Public Instruction a report setting forth the multiple list of books that have been selected in conformity with the outline course of study. No book shall be included in the multiple list that a majority of the Text-book Commission deems unsuitable, or that does not conform to the outline course of study.

Report as to division of subjects.

The Text-book Commission shall report whether any of the major subjects containing a series of books may be divided, taking one part from one series and another part from another series of books on the same subject, and the commission's report in this respect shall be binding on the State Board of Education.

Rules governing advertisement for bids and adoption of books.

SEC. 329. *State Board of Education makes all contracts.*

The State Board of Education shall make all needful rules and regulations governing the advertisement for bids, when and how prices shall be submitted, when and how sample books for adoption shall be submitted, the nature of the contract to be entered into between the State Board of Education and the publishers, the nature and kind of bond, if any is necessary, and all other needful rules and regulations governing the adoption of books for the elementary schools not otherwise specified in this act. After a contract has been entered into between the State Board of Education and the publisher, if the publisher shall fail to keep its contract as to prices, distribution of books, etc., the Attorney-General shall bring suit against said company, when requested by the State Board of Education, for such amount as may be sufficient to enforce the contract or to compensate the State because of the loss sustained by a failure to keep this contract.

Enforcement of contracts.

SEC. 330. *Not more than one major subject to be changed in any one year.*

Changes of subjects.

At the expiration of the present contracts between the State Board of Education and the publishers, not more than one major and two minor subjects shall be changed in any one year: *Provided*, satisfactory arrangements as to prices and distribution may be made.

Publishers to register agents and employees.

SEC. 331. *Publishers to register all agents or employees.*

Publishers submitting books for adoption shall register in the office of the State Superintendent of Public Instruction all agents or other employees of any kind authorized to represent said company in the State, and this registration list shall be open to the public for inspection.

Registration list open to public.

SEC. 332. *Contracts now in force not affected.*

Existing contracts not affected.

All contracts heretofore entered into between publishers and the State of North Carolina shall in no wise be affected by amendments to chapter one hundred forty-five, Public Laws one thousand nine hundred twenty-one.

ART. 31. TEXT-BOOKS FOR HIGH SCHOOLS.

Text-books for high schools.

SEC. 333. *County boards of education adopt.*

The county board of education is hereby authorized to adopt text-books for use in the high schools of the county as herein-after provided.

Adoption by county boards.

SEC. 334. *State committee on high school text-books; duties; reports to State Superintendent.*

The Governor and the State Superintendent of Public Instruction shall appoint a State committee on high school text-books, consisting of five members, who shall serve without pay except reimbursement out of the State Treasury upon the requisition of the State Superintendent of Public Instruction for actual expenses incurred by attendance upon meetings of the committee that may be called by or under the direction of the State Superintendent of Public Instruction. It shall be the duty of the State committee on high school text-books to make an examination of each book submitted by any publisher, under the provisions of this article, with a view to determining whether or not the contents, quality, and price of said book are such as to make it suitable and desirable for use in public high schools of this State; and the said State committee on high school text-books shall, every five years, except as herein otherwise provided, submit to the State Superintendent of Public Instruction, on or before the first day of January of each year within which county adoptions are to be made, a report of its findings, with recommendations as to the books that shall be placed on the State approved list, which list shall constitute the State adopted list for a period of five years, except as herein otherwise provided. (C. S. 5726, revised.)

State committee on high school books.

Number.

No compensation but for expenses.

Examination of books.

Reports to be submitted.

Adoption of list.

SEC. 335. *State Board of Education approves the list; State Superintendent approves list.*

All books recommended for use in the public high schools of the State by the State committee on high school text-books that meet with the approval of the State Board of Education shall then be placed upon the State list of approved text-books at the prices agreed upon under contract entered into between the State Board of Education and the publishers. (C. S. 5727, revised.)

List of approved books.

Prices.

SEC. 336. *County committee to recommend books.*

The county board of education of each county shall, upon the recommendation of the county committee on high school text-books, every five years, except as hereinafter provided, adopt a county list which shall be made up from the State list of approved books provided for in the preceding section; and the said committee to select high school text-books for each county

Adoption of county lists.

Composition of lists.

Committee for selection.

Proviso: recommendation and adoption of list.

Adoption from State list.

Proviso: recommendation and adoption of more than one book.

Supplementary books.

Time for adoption of lists.

Books exclusively authorized.

Proviso: period for books of history and science.

Rules governing advertisement for bids and adoption of books.

shall be composed of the county superintendent of public instruction, the superintendent of the largest city or union school system of the county, and three high school principals or teachers chosen from the different high schools of the county, to be selected jointly by the two above mentioned county and city superintendents: *Provided*, that in a county where such a committee cannot be secured according to the manner provided above, the State high school inspector shall recommend to the county board of education of said county the high school books to be used in said county, and the county board of education shall adopt the list of books so recommended; and the county adoptions of high school text-books under this article shall be limited to the State list of approved high school text-books to be selected under the direction of the State Board of Education and published as provided in the preceding section: *Provided further*, nothing in this article shall be so construed as to prevent the county committee on high school text-books from recommending the use of, and the county board of education from adopting, more than one book on a subject for use in the different types of high schools that may require books of greater or less difficulty, nor shall any high school be prevented from using necessary supplementary books. (C. S. 5724.)

SEC. 337. *Text-books adopted for five years; exceptions.*

The county board of education of each county, at a regular meeting held between the first day of February and the first day of June preceding the expiration of present contracts, shall act upon the recommendations of the county committee on high school text-books, and shall adopt a list of high school text-books recommended by the said committee, under the provisions of this article, to be used in the county for the next five years; and when such county adoption shall have been made, no basal book or books, except those on the list adopted for use in the public high schools of the county for the next five-year period from the time of an adoption, shall be used by any public high school of the county: *Provided*, that in adopting text-books of history and science, the committee may adopt and the State Board of Education may make contracts for a period of two years. (C. S. 5730, revised.)

SEC. 338. *State Board of Education to make contracts.*

The State Board of Education shall make all needful rules and regulations governing the advertisement for bids, when and how prices shall be submitted, when and how sample books for adoption shall be submitted, the nature of the contract to be entered into between the State Board of Education and the publishers, the nature and kind of bond, if any is necessary, and all other needful rules and regulations governing the adop-

tion of books for the high schools not otherwise specified in this article. After a contract has been entered into between the State Board of Education and the publisher, if the publisher shall fail to keep its contract as to prices, distribution of books, etc., the Attorney-General shall bring suit against said company, when requested by the State Board of Education, for such amount as may be sufficient to enforce the contract or to compensate the State because of the loss sustained by a failure to keep this contract.

Enforcement of contract.

SEC. 339. *Students removing from county may sell books; resale.*

When a pupil in any public high school of one county removes to another county and enters a high school in that county and has regularly adopted high school text-books not used in the high schools of such other county, and wishes to dispose of them, the county board of education in the county from which he removes, if requested to do so, shall purchase, through any of its depositories or agencies, such books at a fair valuation thereof, depending on the condition of the book, and shall provide for reselling them to other pupils at a profit not exceeding fifteen per cent. (C. S. 5732.)

Students may sell books.

Purchase by county boards.

Resale.
Limit of profit.

ART. 32. FURNISHING TEXT-BOOKS.

SEC. 340. *Free text-books.*

On and after July first, one thousand nine hundred and twenty-three, any county board of education, the committee of any local tax district, or the board of trustees of any special charter district in the State is hereby authorized to purchase books for the use of pupils in said county or district to be loaned to said pupils, without charge for the same, under such needful rules and regulations governing the loan of said text-books as the said board may prescribe.

Loan of books to pupils.

Rules governing loan.

If instruction is given in the manual and domestic arts, the county board of education, the committee or board of trustees may, in its discretion, purchase and lend the necessary implements and materials to the pupils. And it shall also in a similar manner procure such apparatus, reference books, and other means of illustration as may be needed in the school.

Loan of implements and materials.

Apparatus and reference books.

1. The board of county commissioners, in addition to levying taxes for the salary fund, the operating and equipment fund, and the fund for the repayment of loans, bonds, and notes, is hereby authorized to levy an additional tax to be known as the "tax for supplying free text-books," which shall be sufficient to pay the cost of purchasing and loaning text-books as provided in section one of this act, after an estimate has been submitted by the county board of education and approved by the commissioners. Any committee of a local tax district,

Tax for supplying free text-books.

Amount of tax.

Use of funds by local tax or special charter districts.

or any board of trustees of a special charter district in a county not supplying free text-books, is hereby authorized to use any part of the local tax funds, not otherwise appropriated in the district, to carry out the provisions of section one authorizing said district to supply free text-books.

Conditions justifying elections on supplying free text-books.

2. In the event that the county board of education, or the board of county commissioners, or both, shall fail to provide in the budget a sum sufficient to supply free text-books in accordance with section one of this act, or in the event that the sum derived from the local taxes in any local tax or special charter district is insufficient to provide free text-books in such district after other necessary expenses are met, the question of supplying free text-books may be submitted to the qualified voters in the following manner:

Presentation of petition for election.

Whenever the written petition of one-fourth of the qualified voters of a county, or of a local tax or special charter district, setting forth the tax rate to be levied and calling for an election to be held upon the question of levying an additional special annual tax with which to purchase and supply free text-books, is presented to the governing board, said board shall present the petition to the tax levying authority of said county or district, which body shall order an election and conduct the same as near as may be under the rules governing the election for local taxes: *Provided*, that in the election the voters shall cast a ballot on which shall be printed or written the words, "For free text-books," and those who oppose shall cast a ballot on which shall be printed or written the words "Against free text-books": and if a majority of the qualified voters in said county or district shall cast their ballots "For free text-books," the tax shall be levied and collected as all other county or local taxes for schools are levied and collected. It shall be the duty of the governing body of the school to purchase books for the use of the pupils in said county or district, and loan the same to pupils without charge in accordance with section one of this act.

Presentation to tax levying board.

Order for election.
Law governing election.
Proviso: ballots.

Effect of election.

Purchase and loan of books.

SEC. 341. *Rental of text-books.*

Rental of text-books.

The county board of education or the board of trustees of any local tax district or special charter district is hereby authorized to rent such books to the children of any school district at a rental price not to exceed fifty per cent of the publisher's contract price with the State; and wherever books are rented that have not been contracted for by the State, the rental price shall not exceed fifty per cent of the publishers' list prices. (C. S. 5735.)

Limit of charge.

SEC. 342. *County and local boards to make rules; to use incidental expense fund.*

Rules governing rentals.

The county board of education or the board of trustees of any local tax district or special charter district is hereby authorized

to make all needful rules and regulations governing the rental of public school text-books, and to apply any funds of the operating and equipment fund remaining to the credit of the county or the special charter district to the purpose of this article: *Provided*, that before any amount is appropriated from this fund for these purposes, provision shall be made for all needful expenses of said schools. (C. S. 5736.)

Application of funds.

Proviso: expense of schools first provided for.

SEC. 343. *Books for indigent children.*

County boards of education or the board of trustees of any local tax district may set aside an amount not to exceed one hundred dollars (\$100.00) from the incidental expense fund to be used in purchasing public school text-books, to be used in the manner designated, namely, that when it shall appear that the education of any child is limited because of the inability of said child to purchase necessary text-books or to pay the rental price, said board or boards may loan free of cost all necessary books to any such child during the term of the school, subject to rules and regulations by the county board of education or the board of trustees of any local tax district or special charter school, and approved by the State Superintendent of Public Instruction. (C. S. 5737.)

Appropriation for books to be loaned indigent children.

Rules prescribed.

SEC. 344. *State Superintendent to inform local school authorities.*

The State Superintendent of Public Instruction is hereby requested to inform superintendents of county and all local tax schools of the provisions of this article. (C. S. 5739.)

Request to State Superintendent.

ART. 33. PUBLIC LIBRARIES.

Public libraries.

SEC. 345. *Rules and regulations governing their establishment.*

The State Board of Education is hereby authorized to adopt such rules and regulations governing the establishment of public libraries receiving State aid as will best serve the educational interest of the people. It shall have authority to use all of the State appropriation for rural libraries, to encourage the establishment of county circulating libraries, or to coöperate with the State Library Commission in providing circulating libraries for the schools.

Rules adopted by State Board.

Use of appropriation.

Coöperation with State Library Commission.

SEC. 346. *Aid in establishing local libraries.*

The State Board of Education may use such portion of the State appropriation to rural libraries as it may deem necessary to aid the public schools in establishing local libraries as provided herein.

Aid in establishing local libraries.

When the patrons and friends of any union school in which a standard high school is or is to be maintained shall raise by private subscription and tender to the treasurer of the county

Amount to be raised by private subscription.

Appropriation by county board.

Notification to State Board.

Appropriation by State Board.

school fund for the establishment of a library to be connected with the school the sum of fifty dollars, the county board of education shall appropriate from the operating and equipment fund the sum of fifty dollars for this purpose.

As soon as the county board shall have made an appropriation for a library in the manner prescribed, the county superintendent shall inform the Secretary of the State Board of Education of the fact, whereupon the State Board, if the funds on hand are sufficient, shall remit to the treasurer of the county school fund the sum of fifty dollars additional for the purchase of books. (C. S. 5618, amended.)

PART XI

COMPULSORY ATTENDANCE IN SCHOOLS

ART. 34. GENERAL COMPULSORY ATTENDANCE LAW.

SEC. 347. *Parent or guardian required to keep child in school; exceptions.*

Enforcement of attendance by parents and guardians.
Limits of school age.
Period of attendance.
Right of school authorities to excuse child.

Every parent, guardian or other person in the State having charge or control of a child between the ages of seven and fourteen years shall cause such child to attend school continuously for a period equal to the time which the public school in the district in which the child resides shall be in session. The principal, superintendent, or teacher who is in charge of such school shall have the right to excuse the child from temporary attendance on account of sickness or distance of residence from the school, or other unavoidable cause which does not constitute truancy as defined by the State Board of Education. (C. S. 5758.)

SEC. 348. *State Board of Education to make rules and regulations; method of enforcement.*

State Board to formulate rules for enforcement.
Truancy.

Excuses for temporary non-attendance.

Excuse based on demands of home and farm.

Enforcement of instructions.
Failure a misdemeanor.

Proviso: localities having higher attendance laws.
Investigation by State Board.

It shall be the duty of the State Board of Education to formulate such rules and regulations as may be necessary for the proper enforcement of the provisions of this article. The board shall prescribe what shall constitute truancy, what causes may constitute legitimate excuses for temporary nonattendance due to physical or mental inability to attend, and under what circumstances teachers, principals, or superintendents may excuse pupils for nonattendance due to immediate demands of the farm or the home in certain seasons of the year in the several sections of the State. It shall be the duty of all school officials to carry out such instructions from the State Board of Education, and any school official failing to carry out such instructions shall be guilty of a misdemeanor: *Provided*, that the preceding section shall not be in force in any city or county that has a higher compulsory attendance law now in force than that provided herein; but in any such case it shall be the duty of the State

Board of Education to investigate the same and decide that any such law now in force has a higher compulsory attendance feature than that provided by this article: *Provided further*, that wherever any district is without adequate buildings for the proper enforcement of this article, the county boards of education may be allowed not more than two years from July the first, one thousand nine hundred and nineteen, to make full and ample provision in every district. (C. S. 5759.)

Proviso: time for providing buildings.

SEC. 349. *Attendance officers; reports; prosecutions.*

The State Superintendent of Public Instruction shall prepare such rules and procedure and furnish such blanks for teachers and other school officials as may be necessary for reporting each case of truancy or lack of attendance to the chief attendance officer referred to in this article. Such rules shall provide, among other things, for a notification in writing to the person responsible for the nonattendance of any child, that the case is to be reported to the chief attendance officer of the county unless the law is immediately complied with. County boards of education and boards of trustees of special charter districts have the right to appoint district attendance officers when deemed by them necessary, to assist in carrying out the provisions of this article, and the rules and instructions which may be promulgated by the State Superintendent of Public Instruction. But in every case in which it becomes necessary to prosecute for nonattendance the case shall be referred to the chief attendance officer of the county for further action: *Provided*, that in special charter districts having special attendance officers paid out of local funds, said officers shall have full authority to prosecute for violations of this article. (C. S. 5760.)

Blanks for reports to attendance officers.

Notice to person responsible for nonattendance.

Appointment of attendance officers.

Cases referred to attendance officer.

Proviso: prosecutions in special charter districts.

NOTE—The county superintendent of public welfare is chief attendance officer. (C. S. 5017.)

Attendance officer.

SEC. 350. *Violation of law; penalty.*

Any parent, guardian, or other person violating the provisions of this article shall be guilty of a misdemeanor, and upon conviction shall be liable to a fine of not less than five dollars nor more than twenty-five dollars, and upon failure or refusal to pay such fine, the said parent, guardian or other person shall be imprisoned not exceeding thirty days in the county jail. (C. S. 5761.)

Misdemeanor.
Punishment.

SEC. 351. *Investigation and prosecution by county superintendent and attendance officer.*

The county superintendent of public welfare or chief school attendance officer or truant officer provided for by law shall investigate and prosecute all violators of the provisions of this article. (C. S. 5762.)

Investigation and prosecution.

SEC. 352. *Investigation as to indigency of child.*

Affidavit of indigency excusing nonattendance.

Inquiry by attendance officer. Report to juvenile court. Investigation by court.

Finding by court.

Findings transmitted to school authorities.

If affidavit shall be made by the parent of a child or by any other person that any child between the ages of seven and fourteen years is not able to attend school by reason of necessity to work or labor for the support of itself or the support of the family, then the attendance officer shall diligently inquire into the matter and bring it to the attention of some court allowed by law to act as a juvenile court, and said court shall proceed to find whether as a matter of fact such parents, or persons standing *in loco parentis* are unable to send said child to school for the term of compulsory attendance for the reasons given. If the court shall find, after careful investigation, that the parents have made or are making a bona fide effort to comply with the compulsory attendance act, and by reason of illness, lack of earning capacity, or any other cause which the court may deem valid and sufficient, are unable to send said child to school, then the court shall find and state what help is needed for the family to enable the attendance law to be complied with. The court shall transmit its findings to the county board of education of the county or, in special charter districts, to the board of trustees in which the case may arise. (C. S. 5763.)

SEC. 353. *Aid to indigent child.*

Aid to be given.

Limit of amount.

Supervision of use of allowance.

Reports.

Provision for allowances.

The county board of education shall in its discretion order aid to be given the family from the operating and equipment fund of the county school budget to an extent not to exceed ten dollars per month for such child during the continuance of the compulsory term; and shall at the same time require said officer to see that the money is used for the purpose for which it is appropriated and to report from time to time whether it shall be continued or withdrawn. And the county board of education is hereby authorized in making out the county budget to provide a sum to meet the provisions of this article. (C. S. 5764.)

ART. 35. COMPULSORY ATTENDANCE OF DEAF AND BLIND CHILDREN.

SEC. 354. *Deaf and blind children to attend school; age limits; minimum attendance.*

Attendance required by deaf and blind children.

Parents to send children.

Proviso: exemption and discharge.

Every deaf and every blind child of sound mind in North Carolina who shall be qualified for admission into a State school for the deaf or the blind shall attend a school for the deaf or blind for a term of nine months each year between the ages of seven and eighteen years. Parents, guardians, or custodians of every such blind or deaf child between the ages of seven and eighteen years shall send, or cause to be sent, such child to some school for the instruction of the blind or deaf as is herein provided: *Provided*, that the board of directors of any school for the deaf or blind may exempt any such child from attendance

at any session or during any year, and may discharge from their custody any such blind or deaf child whenever such discharge seems necessary or proper. Whenever a deaf or blind child shall reach the age of eighteen and is still unable to become self-supporting because of its defects, such a child shall continue in said school until it reaches the age of twenty-one, unless it becomes self-supporting sooner. (C. S. 5765, 5769.)

Continuance of attendance.

SEC. 355. *Parents, etc., failing to send to school guilty of misdemeanor; provisions.*

The parents, guardians, or custodians of any deaf children between the ages of seven and eighteen years failing to send such deaf child or children to some school for instruction, as provided in this article, shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, at the discretion of the court, for each year said deaf child is kept out of school, between the ages herein provided: *Provided*, (1) that parents, guardians, or custodians may elect two years between the ages of seven and eighteen years that a deaf child or children may remain out of school, and (2) that this section shall not apply to or be enforced against the parent, guardian, or custodian of any deaf child until such time as the superintendent of any school for the instruction of the deaf, by and with the approval of the executive committee of such institution, shall in his and their discretion serve written notice on such parent, guardian, or custodian, directing that such child be sent to the institution whereof they have charge. (C. S. 5766.)

Misdemeanor.

Punishment.

Proviso: allowance of absence.

Notice to parents.

SEC. 356. *Parents, etc., failing to send guilty of misdemeanor; provisos.*

The parents, guardians, or custodians of any blind child or children between the ages of seven and eighteen years failing to send such child or children to some school for the instruction of the blind shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, at the discretion of the court, for each year that such child or children shall be kept out of school between the ages specified: *Provided*, (1) that this section shall not be enforced against the parents, guardians, or custodians of any blind child until such time as the authorities of some school for the instruction of the blind shall serve written notice on such parents, guardians, or custodians, directing that such child be sent to the school whereof they have charge; and (2) that the authorities of the State School for the Blind and the Deaf shall not be compelled to retain in their custody or under their instruction any incorrigible person or persons of confirmed immoral habits.

Misdemeanor.

Punishment.

Proviso: notice to parents.

Incorrigibles and persons of immoral habits.

SEC. 357. *To report defective children.*

Superintendents
to report to
institutions.

It shall be the duty of the superintendent to report, through proper legal channels, the names and addresses of parents, guardians, or custodians of deaf, dumb, blind, and feeble-minded children to the principal of the institution provided for each, and upon the failure of the county superintendent to make such reports, he shall be fined five dollars for each child of the class mentioned above not so reported. (C. S. 5567, 5571.)

Fine for failure.

PART XII

License to cer-
tain institutions.

STATE BOARD OF EDUCATION TO LICENSE CERTAIN INSTITUTIONS

State Board to
regulate degrees.

ART. 36. STATE BOARD OF EDUCATION TO REGULATE DEGREES.

Right to confer
degrees restricted.

SEC. 358. *Right to confer degrees restricted.*

No educational institution hereafter created or established by any person, firm or corporation in this State shall have power or authority to confer degrees upon any person except as herein provided. (C. S. 5398.)

SEC. 359. *Empowered to grant license to confer degrees.*

License to confer
degrees.

The State Board of Education is authorized to issue its license to confer degrees in such form as it may prescribe to any educational institution hereafter established by any person, firm, or corporation in this State; but no educational institution hereafter established in the State shall be empowered to confer degrees unless it has income sufficient to maintain adequate faculty and equipment sufficient to provide adequate means of instruction in the arts and sciences, and unless its baccalaureate degree is conferred only upon students who have completed a four-year college course, preceded by the usual four-year high school course, or their equivalent. (C. S. 5400.)

Requirements
for license.

Sufficient income.

Qualifications for
baccalaureate
degree.

SEC. 360. *Inspection of institutions; revocation of license.*

Information
furnished
State Board.
Inspection of
institution.

Revocation of
license.

Review by court.

All institutions chartered under this article shall file such information with the State Superintendent of Public Instruction as the State Board of Education may direct, and it shall have full authority to send an expert to visit any institution applying for a license to confer degrees under this article. And if any one of them shall fail to keep up the required standard the State Board of Education shall revoke the license to confer degrees, subject to a right of review of this decision by the judge of the Superior Court upon action instituted by the educational institution whose license had been revoked. (C. S. 5401.)

ART. 37. LICENSE COMMERCIAL SCHOOLS.

SEC. 361. *Licenses for commercial schools.*

Before any business college or commercial school shall receive or solicit students, or open any business school for the purpose of giving instruction in this State, said school or college shall first secure a license from the State Board of Education to the effect that it has complied with the requirements of this article, which license shall be issued by the State Board of Education upon the payment of an annual fee of ten dollars. (C. S. 5775.)

Licenses for business college or commercial school.

Fee for license.

SEC. 362. *Report to be filed before license.*

Before any such business college or commercial school shall be entitled to receive such license it shall file with the State Board of Education a report setting forth:

Report to be filed with State Board.

1. That it is the owner or lessee of suitable building or rooms for the conduct of its work.

Suitable building or rooms.

2. That it has acquired suitable equipment for the courses given by the school.

Suitable equipment.

3. That the said school has secured a faculty of teachers whose training has not been less than that required of teachers engaged in similar work in public schools of the State.

Faculty.

4. That said school or college has adopted an approved course of study which includes at least the following subjects: book-keeping, commercial law, commercial arithmetic, English, commercial correspondence, business writing, shorthand and type-writing.

Course of study.

5. The owner and manager of such school or college shall further file a certificate signed by the county superintendent of public instruction and the chairman of the county board of education of the county in which the school is situated, to the effect that the owner or manager of such school or college, after investigation, has shown satisfactory evidence of his or her efficiency and good moral character for fair and honest dealings with their students and the public. (C. S. 5776.)

Certificate of efficiency and character.

SEC. 363. *Advertising literature to be filed.*

The institutions securing license under this article shall file with the State Board of Education copies of all advertising literature, including catalogue, pamphlets, circulars, etc., and an annual report on or before the first day of July of each year. (C. S. 5777.)

Advertising literature to be filed.
Annual report.SEC. 364. *Conducting school without license misdemeanor.*

Any person who shall open or conduct any business college or commercial school within this State without having first procured the license herein provided for shall be guilty of a misdemeanor, and upon conviction thereof shall be fined or imprisoned at the discretion of the court. (C. S. 5778.)

Misdemeanor.

Punishment.

SEC. 365. *Blanks for reports and licenses; disposition of license tax.*

Blanks for reports and licenses.
License tax credited to State public school fund.

The Superintendent of Public Instruction is authorized to furnish all necessary blanks for reports and licenses provided for under the provisions of this article, and all funds received from the license tax herein provided for shall be paid to the State Treasurer and shall be credited to the State Public School Fund. (C. S. 5779.)

SEC. 366. *Application of article.*

Schools and colleges affected.

The provisions of this article shall apply to all existing chartered business colleges and commercial schools and all other business colleges and commercial schools now conducted or to be hereafter conducted in this State. (C. S. 5780.)

PART XIII

OBSERVANCE OF SPECIAL DAYS

ART. 38. SPECIAL DAYS TO BE OBSERVED IN PUBLIC SCHOOLS.

Special days to be observed.

SEC. 367. *North Carolina Day.*

North Carolina Day.
Exercises.
Consideration of topics of State history.
Proviso: celebration if day falls on Saturday or Sunday.
Proviso: celebration if day happen out of term time.

That the twelfth day of October in each and every year, to be called "North Carolina Day," may be devoted, by appropriate exercises in the public schools of the State, to the consideration of some topic or topics of our State history, to be selected by the Superintendent of Public Instruction: *Provided*, that if the said day shall fall on Saturday or Sunday, then the celebration shall occur on the Monday next following: *Provided further*, that if the said day shall fall at a time when any such schools may not be in session, the celebration may be held within one month from the beginning of the term, unless the Superintendent of Public Instruction shall designate some other time.

SEC. 368. *Temperance or Law and Order Day.*

Temperance or Law and Order Day.

Observance of day.

State Superintendent to furnish program.

That there be one day in each scholastic year of the public and high schools of the State of North Carolina, to be known as Temperance or Law and Order Day, and that the fourth Friday in January in each year, or some other day to be set by the Superintendent of Public Instruction to suit local conditions, is hereby designated as Temperance or Law and Order Day. This day shall be observed as such in each public and high school of the State, or if preferred, in each subdivision thereof. The State Superintendent of Public Instruction shall have prepared and furnished in due time to every teacher of said public and high school for the State a suitable program to be used on said Temperance or Law and Order Day.

Placards.

The State Superintendent of Public Instruction may have prepared and furnished to the teachers in the public and high schools placards printed in large type which shall set forth in

attractive style statistics, epigrams, mottoes, and up-to-date scientific truths showing the evils of intemperance and lawlessness.

When placards are distributed it shall be the duty of every teacher in the State, paid entirely or in part out of the public funds, to keep posted in a conspicuous place in the schoolroom occupied by said teacher one of said placards.

Placards kept posted.

SEC. 369. *Arbor Day.*

Friday following the first day in November of each year shall be known as Arbor Day, to be appropriately observed by the public schools of the State. The Superintendent of Public Instruction shall issue each year a program for its observance by the school children of the State, in order that they may be taught to appreciate the true value of trees and forests to their State. The Superintendent of Public Instruction is authorized to provide a suitable program and plan of instruction to county school officials under his charge for the appropriate observance of this day.

Arbor Day.

Observance.

Superintendent to issue program

Program and plan of instruction.

SEC. 370. *Other days.*

The Superintendent of Public Instruction is hereby authorized to provide suitable material for the proper observance in schools of the birthday of Washington, Lee, Jackson, Armistice Day, Memorial Day, and such other days as may be deemed of educational and patriotic value not only to the children but to the citizens of the State. All literature necessary for the proper observance of the days specified in this article shall be prepared by the Superintendent of Public Instruction and printed at the expense of the State.

Other days.

Designation of other days.

Preparation and printing of literature.

SEC. 371. *Combined programs.*

The State Superintendent of Public Instruction may fix a later or an earlier date for the observance of any special day the observance of which is required for a specific date, if it shall appear to him to be more convenient; and he may combine the programs required to be issued in the foregoing sections so as to require the observance of any two or more of the special days at the same time.

State superintendent to fix date.

Combination of programs.

ART. 39.

SEC. 372. *Desecration of State and National flags.*

Any person who in any manner, for exhibition or display, shall place or cause to be placed any word, figure, mark, picture, design, drawing, or any advertisement of any nature upon any flag, standard, color, or ensign of the United States, or State flag or ensign of this State, or shall expose or cause to be exposed to public view any such flag, standard, color, or ensign upon which shall have been printed, painted or otherwise placed, or to which shall be attached, appended, affixed or annexed, any

Desecration of State or National flag.

Misdemeanor. Punishment.	word, figure, mark, picture, design or drawing or any advertisement of any nature, or who shall expose to public view, manufacture, sell, expose for sale, give away, or have in possession for sale or to give away, or for use for any purpose, any article or substance of merchandise, or a receptacle of merchandise, or article or thing for carrying or transporting merchandise, upon which shall have been printed, painted, attached or otherwise placed a representation of any such flag, standard, color, or ensign, to advertise, call attention to, decorate, mark or distinguish the article or substance upon which it is so placed, or who shall publicly mutilate, deface, defile, or defy, trample upon or cast contempt, either by words or act, upon any such flag, standard, color, or ensign, shall be deemed guilty of a misdemeanor and shall be punished by a fine not exceeding fifty dollars or by imprisonment for not more than thirty days. Any person violating this section shall also forfeit a penalty of fifty dollars for each offense, to be recovered with costs in a civil action or suit in any court having jurisdiction. Such action or suit may be brought by and in the name of any citizen of this State, and such penalty, when collected, less the costs and expenses of the action or suit, shall be paid one-half to the person suing and one-half to the school fund of the county in which suit was brought, and two or more penalties may be sued for and recovered in the same action or suit.
Penalty.	
Division of penalty.	
Definition of flag.	The words, flag, standard, color, or ensign, as used in this section, shall include any flag, standard, color, ensign, or any picture or representation of any of them, made of any substance or represented on any substance, and of any size, evidently purporting to be a flag, standard, color, or ensign of the United States of America, or a picture or a representation of any of them, upon which shall be shown the colors, the stars and the stripes, in any number of either thereof, or by which the person seeing the same, without deliberation, may believe it to represent the flag, colors, standard, or ensign of the United States of America.
Possession presumptive.	The possession by any person other than a public officer, as such, of a flag, standard, color, ensign, article, substance, or thing, on which there is anything made unlawful by this section, shall be presumptive evidence that the same is in violation of this section. (C. S. 4500.)

PART XIV

Provisions as to
repeal of laws.

Articles and
sections of Con-
solidated Statutes
specifically re-
pealed.

PROVISIONS AS TO REPEAL OF LAW CONFLICTING WITH THIS ACT

ART. 40. FORMER PUBLIC SCHOOL LAWS REPEALED.

SEC. 373. All of chapter ninety-five of Consolidated Statutes, including such articles and sections as were amended by the

Public Laws of the Extra Session of one thousand nine hundred twenty and one thousand nine hundred twenty-one and the regular session of one thousand nine hundred twenty-one, except articles number two, three, twenty-seven, twenty-eight, thirty-one, thirty-two, and forty-five, are hereby repealed, and articles number two, three, twenty-seven, twenty-eight, thirty-one, thirty-two, and forty-five of chapter ninety-five, Consolidated Statutes, are hereby declared to be of full force and effect; except section five thousand six hundred thirty-two of article thirty-one, which section is hereby repealed.

Articles declared in force.

Section repealed.

SEC. 374. *Specific chapters repealed.*

Chapter eighty-seven, Public Laws Extra Session of one thousand nine hundred twenty; chapters one hundred forty-five, two hundred twenty-five, and two hundred twenty-six, Public Laws of one thousand nine hundred twenty-one, and chapters thirty-seven, sixty, and ninety-three, Public Laws, Extra Session one thousand nine hundred twenty-one, are hereby repealed.

Laws specifically repealed.

SEC. 375. *Specific sections of certain chapters repealed.*

Sections four, five, six, seven, nine, ten, eleven, twelve, thirteen, fourteen, fifteen, sixteen, seventeen, eighteen, nineteen, and twenty of chapter ninety-one, Public Laws of Extra Session of one thousand nine hundred twenty, and sections one, two, three, four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen, and fifteen of chapter one hundred seventy-nine, Public Laws of one thousand nine hundred twenty-one are hereby repealed. Sections one, two, three, four, five, six, seven, eight, nine, and ten, of chapter one hundred forty-six, Public Laws of one thousand nine hundred twenty-one, are hereby repealed.

Specific repeal of certain sections of laws.

SEC. 376. Article one of chapter one hundred twenty-three, Consolidated Statutes, relating to incorporation of rural communities, is hereby repealed.

Further specific repeal of Consolidated Statutes.

SEC. 377. If any section of this act shall be hereafter declared invalid by the courts of this State, such decree shall not be construed as rendering this entire act invalid, but shall affect only the specific part, article, or section involved in the decree.

Validity of act.

SEC. 378. All laws and clauses of laws, including all acts passed by the General Assembly of one thousand nine hundred twenty-three, in conflict with this act are hereby repealed.

General repealing clause.

If, however, any section or part of a section or separate clause of any section in this act shall hereafter be declared unconstitutional, the effect of such declaration shall be to continue in force the law as it now exists so far as it is attempted hereby to repeal that law.

Effect of declaration of unconstitutionality of act.

SEC. 379. This act shall be in full force and effect from and after April fifteenth, one thousand nine hundred twenty-three.

When act effective.

Ratified this 3d day of March, A. D. 1923.

CHAPTER 137

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES BY PLACING AVERY COUNTY UNDER THE STATE PRIMARY LAW.

The General Assembly of North Carolina do enact:

Avery County
stricken out.

Proviso: ballot
at next general
election.

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes be and the same is hereby amended by striking out from line seven (7) of said section the words "Avery County": *Provided*, at the next general election to be held in Avery County shall be a ballot written on the same, "For a county primary" and one "Against primary" for the voters of Avery County to decide whether or not they shall be governed by a primary in said county or by convention.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 138

AN ACT TO MAKE THE OPERATION OR THE POSSESSION FOR THE PURPOSE OF OPERATION OF A SLOT MACHINE, PUNCH-BOARD, OR OTHER GAMBLING DEVICE, A MISDEMEANOR.

The General Assembly of North Carolina do enact:

Operation or
possession of slot
machine un-
lawful.

Specification of
unlawful machine.

SECTION 1. That it shall be unlawful for any person, firm or corporation to operate, keep in his possession or in the possession of any other person, firm or corporation, for the purpose of being operated, any slot machine that shall not produce for or give to the person who places coin or money, or the representative of either, the same return in market value each and every time such machine is operated by placing money or coin or the representative of either therein.

Each operation
separate offense.

SEC. 2. Each time said machine is operated as aforesaid shall constitute a separate offense.

Punch-boards,
vending machines
and other gam-
bling devices.

Specification of
device.

SEC. 3. That it shall be unlawful for any person, firm or corporation to operate or keep in his possession, or the possession of any other person, firm or corporation, for the purpose of being operated, any punch-board, machine for vending merchandise, or other gambling device, by whatsoever name known or called, that shall not produce for or give to the person operating, playing or patronizing same, whether personally or through another, by paying money or other thing of value for the privilege of operating, playing or patronizing same, whether through himself

or another, the same return in market value, each and every time such punch-board, machine for vending merchandise, or other gambling device, by whatsoever name known or called, is operated, played or patronized by paying money or other thing of value for the privilege thereof.

SEC. 4. That each time said punch-board, machine for vending merchandise, or other gambling device, by whatsoever name known or called, is operated, played, or patronized by the paying of money or other thing of value therefor, shall constitute a separate violation of section four (4) as to operation thereunder.

Each operation
separate offense.

SEC. 5. That a violation of any of the provisions of this act shall be a misdemeanor punishable by a fine or imprisonment, or, in the discretion of the court, by both.

Misdemeanor.
Punishment.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are, to the extent thereof, hereby repealed.

Repealing clause.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 139

AN ACT TO PROVIDE FOR NECESSARY PRINTING IN THE DEPARTMENT OF SUPERINTENDENT OF PUBLIC INSTRUCTION.

Whereas the General Assembly of one thousand nine hundred and fifteen authorized the Department of Superintendent of Public Instruction to expend for the necessary printing in its department a sum not to exceed eighteen thousand dollars for each biennial period; and

Preamble:
former allowance
for printing.

Whereas the General Assembly of one thousand nine hundred and seventeen authorized the State Board of Examiners and Institute Conductors, a division of the Department of Superintendent of Public Instruction, to have all necessary printing done at the public expense, which necessary printing amounts to about eight thousand dollars biennially, which is in addition to the eighteen thousand dollars biennial appropriation, making a total appropriation of about twenty-six thousand dollars biennially; and

Preamble:
printing for State
Board of Ex-
aminers and In-
stitute Con-
ductors.

Whereas the cost of printing has greatly increased since one thousand nine hundred and fifteen and the amount of necessary printing also has been increased by the authority of the General Assembly without making additional appropriations to cover the cost of the same, as a result the Superintendent of Public Instruc-

Preamble:
increase in
price and amount
of printing.

No additional
appropriation

Reduction of
printing.

tion has been compelled to reduce public printing to the absolute minimum during the past biennial period, and even with the greatest economy the appropriation for the biennial period ending June thirtieth, one thousand nine hundred and twenty-three, is insufficient, according to careful estimate, by five thousand seven hundred and forty-four dollars, and the necessary laws and reports required by law cannot be supplied without an appropriation sufficient for these purposes: Now, therefore,

The General Assembly of North Carolina do enact:

Appropriation
for printing.

SECTION 1. The Department of Superintendent of Public Instruction is hereby allowed to expend from the general fund for the necessary printing of its department a sum not to exceed thirty-five thousand dollars for each biennial period, the first biennial period beginning on the first day of July, one thousand nine hundred and twenty-three, and ending June thirtieth, one thousand nine hundred and twenty-five.

Amount.
Period.

Appropriation
for current
biennial period.

SEC. 2. The sum of five thousand seven hundred and forty-four dollars is hereby appropriated out of the general fund and the State Treasurer is directed to apply the same to the printing account for the fiscal year one thousand nine hundred and twenty-two and twenty-three for the purpose of paying the indebtedness incurred and providing for other necessary printing for the remainder of the biennial period ending June thirtieth, one thousand nine hundred and twenty-three, in order to carry out the instructions of the General Assembly which require the laws, reports, and blanks to be published and distributed free to school officials.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 140

AN ACT TO AMEND SECTION 4209 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand two hundred and nine of the Consolidated Statutes be and the same is hereby amended so as hereafter to read as follows:

Carnal knowledge
or abuse of
female.

Felony, punish-
ment.

"If any male person shall carnally know or abuse any female child, over twelve and under sixteen years of age, who has never before had sexual intercourse with any person, he shall be guilty of a felony and shall be fined or imprisoned in the discretion of

the court; and any female person who shall carnally know any male child under the age of sixteen years shall be guilty of a misdemeanor and shall be fined or imprisoned in the discretion of the court: *Provided*, that if the offenders shall be married or shall thereafter marry, such marriage shall be a bar to further prosecution."

SEC. 2. That all persons charged with a violation of this act under the age of sixteen years shall be subject to the jurisdiction of the juvenile court and such other courts as may hereafter exercise such jurisdiction, and shall be classed as delinquents and not as felons: *Provided*, that where the offenders agree to marry, the consent of the parents shall not be necessary: *Provided further*, that any male person convicted of the violation of this act, who is under eighteen (18) years of age, shall be guilty of a misdemeanor only.

SEC. 3. That this act shall be in force from and after the first day of July, one thousand nine hundred and twenty-three.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 141

AN ACT TO PROVIDE AN EQUALIZING FUND FOR CERTAIN COUNTIES.

Whereas the Constitution directs the General Assembly to provide by taxation and otherwise for a general and uniform system of public schools for the State and lays on the county commissioners the duty of securing the funds necessary to comply with this constitutional mandate; and

Whereas the commissioners of many counties cannot secure the necessary funds from county revenues alone without levying tax rates that would make the burden of supporting a six months school term in certain counties wholly unequal and in many counties excessively burdensome, and the General Assembly recognizing its duty to provide so far as possible for an equal distribution of the burden of supporting the six months school term: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. There is hereby appropriated annually from the State Public School Fund the sum of one million two hundred and fifty thousand dollars, which shall be an equalizing fund to be distributed by the State Board of Education as hereinafter provided. The State Board of Education shall certify to each county on or before June first of each year the amount such county shall be entitled to draw from the equalizing fund.

Calculation of
per capita tax.
Basis of
calculation.

Proviso: calcu-
lation on basis
of State salary
schedule.

Separate calcu-
lation as to races.

Elementary and
high schools.

Apportionment to
counties.
Determination
of amount for
payment of
teachers and
principals.

Average amount.

Deduction of
county tax.

Difference to be
amount.

Average per
capita cost
preserved.

Proviso: amount
to be raised by
counties.

Salary of county
superintendent.

Reserve for trans-
portation of
pupils.

SEC. 2. That the State Superintendent of Public Instruction shall calculate the per capita cost of instructing all the children in all schools, in each county of the State for the six months term of each school year on the basis of the salaries of teachers and principals actually paid: *Provided*, that in the event the salary or salaries actually paid exceed the State salary schedule, the State Board of Education shall calculate such salary or salaries on the basis of the State salary schedule. In calculating the average per capita cost, the State Board of Education shall calculate the per capita cost for the races separately and for the elementary and high schools separately.

SEC. 3. That the State Board of Education shall apportion to each county a definite amount of the equalizing fund to be determined on the following basis: The State Superintendent of Public Instruction shall determine for each county the amount necessary to pay the salaries of all teachers and principals for the school year one thousand nine hundred twenty-one, one thousand nine hundred twenty-two, and for the school year one thousand nine hundred twenty-two, one thousand nine hundred twenty-three, and the average amount for these two years, according to the approved November budget for the six months term. He shall then deduct the gross yield of the legal tax rate of each county for the six months school term from the average amount as determined above, and the difference shall be the amount of the equalizing fund for the salaries of teachers and principals for the years one thousand nine hundred twenty-three, one thousand nine hundred twenty-four and one thousand nine hundred and twenty-five, except as otherwise provided in this act; but no county shall receive an amount from the equalizing fund sufficient to raise the average per capita cost of instruction for that county higher than the average per capita cost for the State, except as provided in section six: *Provided further*, that in order to receive the amount as specified in this act each county shall raise, together with the amount it will be entitled to draw from the equalizing fund, an amount which shall equal the total amount of the salaries of the teachers, principals, and superintendents actually paid not in excess of the adopted salary schedule for the six months term for the year one thousand nine hundred twenty-two, one thousand nine hundred twenty-three.

SEC. 4. That each county entitled to draw from the equalizing fund shall be paid, in addition to the amount provided in section three, one-half the salary of the county superintendent, as fixed by the county board of education, but no county shall receive, in accordance with the provisions of this section, more than one-half the salary in accordance with the State salary schedule.

SEC. 5. The State Board of Education shall have authority to set aside thirty thousand dollars of the State Equalizing Fund

with which to assist the counties in paying the transportation of pupils, and the State Board of Education shall have authority to make such rules and regulations as it shall deem necessary for determining an average monthly cost per truck of transporting pupils to school: *Provided*, that not more than one-half the average monthly cost so determined shall be paid out of the funds specified in this section.

Determination of cost of transportation.

Proviso: proportionate payment.

SEC. 6. The State Board of Education is hereby authorized to appropriate the remainder of the equalizing fund, or any part of the same not otherwise appropriated, as follows:

Appropriations.

(1) To encourage the more backward counties in improving the grade of teachers employed; and (2) to aid any county in which the actual property values shall fall below the authorized valuation of one thousand nine hundred twenty-two, one thousand nine hundred twenty-three, owing to some disastrous or exceptional industrial or economic reverses. The State Board of Equalization, upon the request of the State Board of Education, shall investigate the cause of the decrease in property values and report the facts to the State Board of Education, and if the report of the State Board of Equalization shall show that there has been a reduction in the actual values sufficient to bring the total values of the county below the valuation of one thousand nine hundred twenty-two, one thousand nine hundred twenty-three, the State Board of Education shall have authority to aid said county or counties out of any funds referred to in this section. But if any balance shall remain after complying with the provisions of this section it shall be prorated and added to the salaries of teachers or principals of those counties specified in section three.

Encouragement in improvement of teachers.
Counties with reduced valuation.

Investigation and report of cause of decrease.

Report showing actual decrease.

Authority for aid.

Disposal of balance.

SEC. 7. After the county has made full provisions for its part of the salaries as specified in section three of this act, the entire amount of the equalizing fund certified to the county shall be paid.

Payment to counties.

SEC. 8. That if any part of the appropriations from the State Public School Fund shall not be spent in any one year in accordance with the provisions of the act authorizing said appropriations, the balance shall be carried forward and added to said appropriations for the succeeding year: *Provided*, any balance from any appropriations may be applied to the equalizing fund and distributed by the State Board of Education in accordance with the provisions of this act.

Balance carried to succeeding year.

Proviso: balance from other funds credited to equalizing fund.

SEC. 9. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 10. This act shall be in full force and effect from and after the date of its ratification.

Ratified this 3d day of March, A. D. 1923.

CHAPTER 142

AN ACT TO AMEND SECTION 3853 OF THE CONSOLIDATED STATUTES, RELATING TO THE CLERKS OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section three thousand eight hundred and fifty-three of the Consolidated Statutes of North Carolina be and the same is hereby amended as follows: At the end of said section, strike out the period and insert a semicolon, and add the following words: "and as additional compensation to that herein provided for, the principal clerks of the Senate and House of Representatives shall each receive the sum of two dollars per day during the session of the General Assembly."

Compensation of principal clerks.

SEC. 2. That this act shall be in force from and after its passage.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 143

AN ACT TO AUTHORIZE THE BOARD OF COMMISSIONERS OF THE VARIOUS COUNTIES IN THE STATE TO BORROW MONEY AND ISSUE BONDS OR NOTES FOR THE PURPOSE OF BUILDING, ALTERING AND REPAIRING COURTHOUSES.

The General Assembly of North Carolina do enact:

Issues of bonds or notes authorized.

Purpose of issues.

SECTION 1. The board of commissioners of the various counties throughout the State are authorized and empowered to issue bonds or notes for the purpose of borrowing money with which to erect, build, construct, alter, repair and improve courthouses and jails, and to purchase the necessary equipment and furniture to be used therein.

Serial bonds.

Maturity.

Interest.

SEC. 2. Any bonds issued under this act shall be serial bonds, payable in not less than five nor more than thirty years from the date of issue; such bonds shall be of such denomination as the board of commissioners may determine by resolution; shall bear a rate of interest not to exceed six per cent, payable semi-annually, and such interest and principal shall be payable at such time and place as the board of commissioners by resolution may determine; the bonds shall be signed by the chairman of the board of commissioners, sealed with the county seal and attested by the clerk, and the coupons attached thereto shall bear the facsimile lithographed signature of the chairman or clerk of the board.

Authentication.

SEC. 3. Such notes as may be issued under this act shall be payable at such time and place as the board of commissioners shall determine, and, unless payable within one year from the date thereof, shall be payable in five substantially equal annual installments; such notes shall bear the signature of the chairman of the board, to be attested by the clerk, and any interest coupons attached shall bear the facsimile lithographed signature of the chairman or clerk of the board.

Time and place
for payment of
notes.

Payment in
installments.
Authentication.

SEC. 4. No board of commissioners shall, for the purposes expressed in this act, issue bonds or notes under authority of this act to exceed one per cent of the assessed valuation of the property in the county for the year next preceding the issuance thereof.

Limitation of
amount.

SEC. 5. Any board of commissioners may in its discretion, before issuing the notes or bonds herein provided for, submit the question of issuing the same to a vote of the people of the county at an election to be called and held as nearly as may be under the same rules and regulations as elections for county officers, except as to time, which time shall be determined by the board by a resolution; but no election shall be held within less than thirty days after the passage of such resolution. At said election all those who favor the issuance of such notes or bonds shall vote a ballot upon which shall be printed or written the words "For Courthouse Improvements" and all those who are opposed to the issuance of such notes or bonds shall vote a ballot upon which shall be printed or written the words "Against Courthouse Improvements." If a majority of the qualified voters shall vote at said election "For Courthouse Improvements," the board of commissioners shall proceed to issue the bonds or notes, in accordance with the provisions of this act.

Election may be
called.

Law governing
election.

Time of election.

Ballots.

Effect of election.

SEC. 6. The proceeds received from the sale of such notes or bonds issued under this act shall be used exclusively for the purpose of defraying the expenses of holding the election, issuing the bonds or notes and the erecting, building, constructing, altering, repairing and improving of courthouses and jails and to purchase the necessary equipment and furniture to be used therein, and for no other purpose: *Provided*, if at such election a majority of the qualified voters shall vote "Against Courthouse Improvements," then the expenses of holding such election shall be paid from the general county fund.

Specific appro-
priation.

Proviso: pay-
ment from
county fund.

SEC. 7. For the purpose of paying the interest and principal of any notes or bonds issued pursuant to this act, the board of commissioners shall annually, at the time of levying other taxes, levy a sufficient tax to pay such principal and interest as it shall become due according to the tenor of such notes or bonds: *Provided, however*, that notes which are payable within one year after their date may be paid by means of bonds issued under this act or from the general county fund.

Special tax.

Proviso: notes
maturing within
one year.

Sale of bonds.

SEC. 8. Said bonds shall be sold by the board of commissioners of the county in the manner provided for by the Municipal Finance Act for the sale of bonds; they shall not be sold for less than par and accrued interest.

Sale below par forbidden.

Powers additional.

SEC. 9. The powers granted by this act are granted in addition to and not in substitution for existing powers of counties, and are not subject to any limitation or restriction contained in any other law. Nothing herein contained shall prevent any county from issuing bonds under any existing laws, as well as under this act.

SEC. 10. This act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 144

AN ACT TO AMEND THE STATUTE RELATING TO THE ADMISSION OF PATIENTS TO THE HOSPITALS FOR THE INSANE.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section six thousand one hundred ninety-three of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended by adding at the end thereof the following: "If the clerk (or justice under section six thousand one hundred and ninety-five) is satisfied, after the examination herein provided, that the person is insane or an inebriate within the definition of chapter one hundred and fifty-six of the Public Laws of one thousand nine hundred and twenty-one, he shall make the following order and commitment to the proper State hospital in substantially the following form:

Clerk or justice to issue commitment.

STATE OF NORTH CAROLINA, _____COUNTY.
State of North Carolina,

Form of mittimus.

To the State Hospital at _____, N. C.—Greeting:

Whereas it has been made satisfactorily to appear to me, _____, Clerk of the Superior Court of said county, after a proper examination of _____, a person having his legal settlement in this county, that he is insane, epileptic or addicted to the use of drugs or alcohol (draw a pen through terms not applying), that he is a bona fide citizen of the State, and that he has a legal settlement in said county and is a fit subject for care and treatment in the State Hospital at _____, and that he, being at large, is injurious to himself and disadvantageous if not dangerous to the community:

These are, therefore, to command you to receive said _____
 _____ into the State Hospital at _____
 for care and treatment as provided for by the laws of this State.

Given under my hand and official seal, this _____ day of
 _____, 19____.

 Clerk Superior Court _____ County.

If the proceedings are to be before a justice of the peace under section six thousand one hundred and ninety-five of the Consolidated Statutes, the following certificate shall be appended to the commitment by said justice of the peace: Certificate of justice.

I have examined the testimony as herein set forth, and am satisfied that _____ is a fit subject for treatment in the State Hospital, and I hereby approve the foregoing commitment to the State Hospital at _____, N. C.

Given under my hand and official seal, this _____ day of
 _____, 19____.

 Clerk Superior Court.

If the patient is a pauper, the following shall be filled out and accompany the commitment: Commitment of pauper.

STATE OF NORTH CAROLINA, _____ COUNTY.

I, _____, Clerk of the Superior Court of the above county, do hereby certify that _____ is a poor person and has no estate or property except _____

 nor has any one such property who is liable for his maintenance under chapter one hundred and fifty-six of the Public Laws of one thousand nine hundred and twenty-one.

Given under my hand and official seal, this _____ day of
 _____, 19____.

 Clerk Superior Court.

If the patient is not a pauper, the following should be filled out and accompany the commitment of the patient: Certificate if patient not pauper.

STATE OF NORTH CAROLINA, _____ COUNTY.

I, _____, Clerk of the Superior Court of said county, do hereby certify that _____ has property of his own and is financially able to pay for his maintenance, or has relatives who under chapter one hundred and fifty-six of the Public Laws of one thousand nine hundred and twenty-one are liable for his maintenance, who have adequate

property to pay for the same in the State Hospital at-----
-----, N. C.

Given under my hand and official seal, this----- day of
-----, 19-----.

Clerk Superior Court.

Application
forwarded to
hospital.

Notice to clerk.

Conveyance of
patient.

Proviso: con-
veyance by rep-
resentative of
hospital.

Section amended.

Schedule of
questions.

The application for admission and commitment to a particular hospital shall be forwarded to such hospital, and immediately upon receipt of said application, if there shall be room for said patient in said hospital, the superintendent shall immediately notify the clerk of the court that the patient will be admitted at once. The receipt of said notice by said clerk of the court shall constitute his authority to convey said patient to said hospital for immediate admission: *Provided, however,* nothing herein shall prevent the superintendent of said hospital from sending immediately a representative of said hospital to convey said patient thereto.

SEC. 2. That section six thousand one hundred and ninety-six of the Consolidated Statutes of one thousand nine hundred and nineteen be amended by striking out the questions stated therein and substituting therefor the following:

1. What is patient's name? A. -----
 2. When was patient born? A. ----- Present age-----
 3. Where was patient born? A. -----
 4. Is-----or----- married, single or divorced? A. -----
 5. If married woman, give maiden name. A. -----
 6. Name and birthplace of father. A. -----
 7. Maiden name and birthplace of mother. A. -----
 8. Occupation of patient for past five years. A. -----
 9. Present occupation, -----
- If no occupation, how supported? A. -----
10. Education: Collegiate, common school, grammar, elementary, none. A. ----- Professional or technical -----
 11. Were mother and father related? A. -----
 12. Was either parent or grandparent or any children of patient or other blood relation ever insane, epileptic, feeble-minded, inebriate, paralytic, physically deformed, tubercular, diabetic, etc.? Specify. A. -----
 -
 13. If any of them were ever in any institution, state where and when. A. -----
 14. Was patient ever charged or convicted of any crime? If so, what and when? A. -----
 15. Is patient now charged with crime? If so, what? A.-----
 16. Is patient now in jail? If so, how long? A. -----
 17. Is patient now in county home? If so, how long? A -----

18. When was the change first observed in the patient's appearance and conduct indicating insanity? A. -----

19. What were the principal mental changes and symptoms observed at that time? A. -----

20. Did they develop rapidly or gradually? A. -----

21. What symptoms are present at the present time? A. -----

22. Has patient had previous attacks? If so, how many and was -----or-----treated in a hospital? If so, when and where?

A. -----

23. What did the patient say or do in your presence indicating insanity? A. -----

24. Has patient delusions or hallucinations? A. -----

25. Is patient destructive? If so, what has -----or -----destroyed? A. -----

26. Has patient ever attempted suicide? A. -----

27. Has patient ever threatened suicide? A. -----

28. Has patient ever attempted homicide? A. -----

29. Has patient ever threatened homicide? A. -----

30. Has patient injured or attempted to injure h-----self or others? If so, whom, when and in what manner? A. -----

31. State any other facts relative to behavior of patient indicating insanity. A. -----

32. Is patient feeble-minded? A. -----

33. Is patient an idiot? A. -----

34. What is the present salary of the patient? A. -----

35. How many dependent on ----- or -----for support? A. -----

36. What is the value of ---- or ---- property? A. -----

37. What is ----- or ----- annual income? A. -----

38. If a minor, state occupation of patient's father. A. -----

39. What is father's salary? A. -----

40. What is the value of his property? A. -----

41. What is his annual income? A. -----

42. The following questions should be answered if patient is a drug addict, or inebriate:

Questions when
patient a drug
addict or in-
ebriate.

(1) Is patient addicted to the use of alcohol, morphine, cocaine, heroin or any other drugs? If so, what drug? A. -----

(2) In what manner (hypodermically or mouth), and how much does patient take? A. -----

(3) How long has patient been an addict? A. -----

(4) Has patient ever been treated for inebriety? If so, where and when? A. -----

Questions when
patient is
an epileptic.

43. The following questions should be answered if patient is an epileptic:

- (1) At what age did epilepsy first appear? A. _____
 - (2) How long since first attack? A. _____
 - (3) Do seizures occur day or night, or both times? A. _____
 - (4) How often do attacks occur? A. _____
 - (5) Are attacks accompanied by frothing at the mouth-----
involuntary passage of urine----- of feces-----or biting
of tongue? A. _____
 - (6) Has patient been burned or otherwise injured during
seizures? A. _____
 - (7) Are seizures grand or petit mal, or both? A. _____
 - (8) What mental changes have taken place in patient? A.-----
 - (9) Is the patient incapable of protecting -----self against
ordinary dangers without an attendant? A. _____
44. Give the name of nearest relative or friend with whom
superintendent can correspond relative to condition of patient.
A. _____ Relationship and address _____

45. How could the above party be communicated with quickest
in case of emergency? A. _____

46. In case the hospital can accept patient, at what point
could patient be delivered to representative of hospital? A. _____

Repealing clause.

SEC. 3. All laws and parts of laws in conflict with this act
are hereby repealed.

SEC. 4. This act shall take effect from and after its ratifi-
cation.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 145

AN ACT TO AMEND THE CONSTITUTION OF THE STATE
OF NORTH CAROLINA TO PUT A LIMITATION UPON
THE STATE DEBT.

The General Assembly of North Carolina do enact:

Constitution
amended.

SECTION 1. That the Constitution of the State of North Caro-
lina be and the same is hereby amended in manner and form as
follows:

Clause stricken
out.

By striking out from section four of article five of the Con-
stitution the words "Until the bonds of the State shall be at par,
the General Assembly shall have no power to contract any new
debt or pecuniary obligation in behalf of the State except to
supply a casual deficit, or for suppressing invasion or insurrec-
tion, unless it shall in the same bill levy a special tax to pay the
interest annually," and by inserting in lieu of the words so
stricken the following:

"Except for the refunding of valid bonded debt, and except to supply a casual deficit, or for suppressing invasions or insurrections, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State to an amount exceeding in the aggregate, including the then existing debt recognized by the State, and deducting sinking funds then on hand, and the par value of the stock in the North Carolina Railroad Company and the Atlantic and North Carolina Railroad Company owned by the State, seven and one-half per cent of the assessed valuation of taxable property within the State as last fixed for taxation."

Limitation of debt.

SEC. 2. That this amendment shall be submitted to the qualified voters of all the State at the next general election.

Amendment submitted to voters.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed, "For Amendment Limiting State Debt," and those opposed shall vote a ballot on which shall be written or printed the words "Against Amendment Limiting State Debt."

Ballots.

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and if a majority of the votes cast be in favor of the amendment it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

Law governing election.

Certificate by Governor of approval.

Enrollment of amendment. When amendment effective.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 146

AN ACT TO PROVIDE FOR TICK ERADICATION IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That systematic dipping of all cattle or horses infested with or exposed to the cattle tick (*Margaropus annulatus*) shall be taken up in all counties or portions of counties that shall at any time be found partially or completely infested with the cattle tick (*Margaropus annulatus*) under the direction of the State Veterinarian acting under the authority as hereinafter provided in this act and as provided in all other laws and parts of laws of North Carolina and the Livestock Sanitary

Systematic dipping.

Counties affected.

Direction for dipping.

Laws applicable.

Laws and Regulations of the State Board of Agriculture not in conflict with this act.

Quarantine zones.	SEC. 2. For the purpose of this act and to efficiently conduct systematic tick eradication in coöperation with the United States Department of Agriculture, in the area under quarantine on account of the cattle tick (<i>Margaropus annulatus</i>), said area shall be divided into three zones, as follows: Zone one shall embrace the counties of Bertie, Hertford, Gates, Perquimans, Camden and Currituck; zone two, the counties of Martin, Washington, Tyrrell, Dare, Beaufort and Hyde; and zone three, the counties of Craven, Pamlico, Jones, Carteret, Onslow, Brunswick and Columbus. The work of systematic tick eradication shall be taken up in zone one on March first, nineteen hundred and twenty-three; in zone two on January first, nineteen hundred twenty-four, and in zone three on January first, nineteen hundred and twenty-five, as herein provided: <i>Provided</i> , that the State Veterinarian may, upon the written request of the board of county commissioners of any county in said zones two and three, take up the work of systematic tick eradication in said counties at an earlier date than herein provided. When the work is so taken up it shall be conducted to completion as hereinafter provided.
Zone one.	
Zone two.	
Zone three.	
Beginning of work in Zone 1.	
In Zone 2.	
In Zone 3.	
Proviso: work taken up at request of county.	
Completion of work.	
Counties not embraced in zones.	SEC. 3. If it shall be determined by the State Veterinarian or an authorized quarantine inspector, that any county or counties not embraced in said zones one, two and three shall be partially or completely infested with the cattle tick (<i>Margaropus annulatus</i>), the county commissioners of said counties which are partially or completely infested with the cattle tick (<i>Margaropus annulatus</i>) shall immediately take up the work of systematic tick eradication as hereafter provided and continue same until the cattle tick (<i>Margaropus annulatus</i>) is completely eradicated and notice in writing of same is given by the State Veterinarian.
Work taken up immediately.	
Continuance of work.	
Counties to provide dipping vats. Materials.	SEC. 4. The county commissioners of the aforesaid counties shall provide such numbers of dipping vats as may be fixed by the State Veterinarian or his authorized representative, and provide the proper chemicals and other materials necessary to be used in the work of systematic tick eradication in such counties, which shall begin on said dates and continue until the cattle tick (<i>Margaropus annulatus</i>) is completely eradicated and notice in writing of same is given by the State Veterinarian. The cost of said vats and chemicals, or any other expense incurred in carrying out the provisions of this act, except sections five and nine, shall be paid out of the general county fund.
Cost of vats and materials.	
Local State inspectors.	SEC. 5. The State Veterinarian shall appoint the necessary number of local State inspectors to assist in systematic tick eradication, who shall be commissioned by the Commissioner of Agriculture as quarantine inspectors. The salaries of said in-
Commissioned as quarantine inspectors.	

spectors shall be fixed by the State Veterinarian and shall be sufficient to insure the employment of competent men. If the services of any of said inspectors is not satisfactory to the State Veterinarian, his service shall be immediately discontinued and his commission cancelled. For the purpose of paying the salaries of said State inspectors, a sum not to exceed fifty thousand dollars (\$50,000.00) annually is hereby appropriated.

Salaries.
Cancellation of
commission.

Appropriation.

SEC. 6. If the county commissioners shall fail, refuse or neglect to comply with the provisions of this act, the State Veterinarian shall apply to any court of competent jurisdiction for a writ of mandamus, or shall institute such other proceedings as may be necessary and proper to compel such county commissioners to comply with the provisions of this act.

Enforcement of
compliance
with act.

SEC. 7. Any person or persons, firms or corporations, owning or having in charge any cattle, horses or mules in any county where tick eradication shall be taken up, or is in progress under existing laws, shall, on notification by any quarantine inspector to do so, have such cattle, horses or mules dipped regularly every fourteen days in a vat properly charged with arsenical solution as recommended by the United States Bureau of Animal Industry, under the supervision of said inspector at such time and place and in such manner as may be designated by the quarantine inspector. The dipping period shall be continued as long as may be required by the rules and regulations of the State Board of Agriculture, which shall be sufficient in number and length of time to completely destroy and eradicate all cattle ticks (*Margaropus annulatus*) in such county or counties.

Owners of stock
to have same
dipped.
Supervision of
dipping.

Dipping period.

SEC. 8. Quarantine and dipping notice for cattle, horses and mules, the owner or owners of which cannot be found, shall be served by posting copy of such notice in not less than three public places within the county, one of which shall be placed at the county courthouse. Such posting shall be due and legal notice.

Service of notice.

SEC. 9. Cattle, horses or mules infested with or exposed to the cattle tick (*Margaropus annulatus*) the owner or owners of which, after five days written notice from a quarantine inspector of such animals as are provided for in section eight, shall fail or refuse to dip such animals regularly every fourteen days in a vat properly charged with arsenical solution, as recommended by the United States Bureau of Animal Industry, under the supervision of a quarantine inspector, shall be placed in quarantine, dipped and cared for at the expense of the owner or owners, by the quarantine inspector.

Cattle placed
in quarantine.

Dipped at expense
of owner.

SEC. 10. Any expense incurred in the enforcement of section nine of this act and the cost of feeding and caring for animals while undergoing the process of tick eradication shall constitute a lien upon any animal, and should the owner or owners fail or refuse to pay said expense, after three days notice, they

Expense a lien
on animals.

Sale for enforcement of lien. Advertisement.	shall be sold by the sheriff of the county after twenty days advertising at the courthouse door and three other public places in the immediate neighborhood of the place at which the animal was taken up for the purpose of tick eradication. The said advertisement shall state therein the time and place of sale, which
Time and place.	place shall be where the animal is confined. The sale shall be at public auction and to the highest bidder for cash.
Sale at auction for cash.	
Disposal of proceeds.	Out of the proceeds of the sale the sheriff shall pay the cost of publishing the notices of the tick eradication process, including dipping, cost of feeding and caring for the animals and cost of the sale, which shall include one dollar and fifty cents in the case
Surplus to owner.	of each sale to said sheriff. The surplus, if any, shall be paid
Payment to county treasurer.	to the owner of the animal if he can be ascertained. If he cannot be ascertained within thirty days after such sale, then the sheriff shall pay such surplus to the county treasurer for
Proviso: refund of surplus.	the benefit of the public school fund of the county: <i>Provided, however,</i> that if the owner of the animal shall, within twelve months after the fund is turned over to the county treasurer, as aforesaid, prove to the satisfaction of the board of county commissioners of the county that he was the owner of such animal, then, upon the order of said board, such surplus shall be refunded to the owner.
Duty of sheriff.	SEC. 11. It shall be the duty of the sheriff, in any county in which the work of tick eradication is in progress, to render all quarantine inspectors any assistance necessary in the enforcement of this act and the regulations of the North Carolina Department of Agriculture. If the sheriff of any county shall neglect, fail or refuse to render this assistance when so required, he shall be guilty of a misdemeanor and be punishable at the discretion of the court.
Failure a misdemeanor.	
Punishment.	
Rules and regulations.	SEC. 12. The Commissioner of Agriculture, by and with the consent of the State Board of Agriculture, shall have full power to promulgate and enforce such rules and regulations that may hereafter be necessary to complete tick eradication in North Carolina.
Acts declared misdemeanor.	SEC. 13. Any person, firm or corporation who shall violate any provisions set forth in this act or any rule or regulation duly established by the State Board of Agriculture, or any officer or inspector who shall willfully fail to comply with any provision of this act, shall be guilty of a misdemeanor.
Damaging vats felony.	SEC. 14. Any person or persons who shall wilfully damage or destroy by any means any vat erected, or in the process of being erected, as herein provided for tick eradication, shall be
Punishment.	guilty of a felony and upon conviction shall be imprisoned not less than two years nor more than ten years in the State Prison.
Effect of law on offenses heretofore committed.	SEC. 15. All laws and parts of laws in conflict with this act are continued in force so far as they affect the State offenses

committed prior to the ratification of this act, and for no other purpose. Subject to provisions hereinbefore set out in this section, all laws and parts of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 16. This act shall be in full force and effect from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 147

AN ACT TO PROHIBIT THE RAILROADS IN NORTH CAROLINA COLLECTING SURCHARGE ON PULLMAN CAR TRANSPORTATION WITHIN THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any railroad or Pullman car company doing business in North Carolina to collect from any person within the boundaries of North Carolina any surtax or surcharge for Pullman car transportation from one point to any other point within the bounds of the State of North Carolina; but that nothing in this act shall be construed to affect in any way the charge which any railroad or Pullman car company may require for transportation on interstate travel. Surtax or surcharge forbidden.

Interstate charges not affected.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 148

AN ACT TO AMEND THE STATE BANKING LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixty-five of chapter four of the Public Laws of one thousand nine hundred and twenty-one be and the same is hereby amended by striking out of said section all after the word "year" in line four thereof down to and including the word "institution" in line seven thereof, and inserting in lieu thereof the words: "on forms prescribed by the Corporation Commission." Section amended.

Forms for reports.

SEC. 2. That section sixty-four of chapter four of the Public Laws of one thousand nine hundred and twenty-one be and the same is hereby amended by striking out the word "four" in line two thereof and substituting in lieu thereof the word "three." Section amended.
Three reports yearly to be made.

- Section amended. SEC. 3. That section sixty-five of chapter four of the Public
Number of reports. Laws of one thousand nine hundred and twenty-one be and the same is hereby amended by striking out of line four thereof the word "four" and inserting in lieu thereof the word "three."
- Chapter of Consolidated Statutes. SEC. 4. That section nineteen of chapter four of the Public Laws of one thousand nine hundred and twenty-one be amended by inserting between the words "ten" and "of" in line one thereof the words "chapter twenty-two."
- Section amended. SEC. 5. That section twenty-six, subsection (c), of chapter four of the Public Laws of one thousand nine hundred and twenty-one be amended by inserting in line two after the word "mortgage" and before the word "owned" the words "and deeds of trust held or."
- Law purchaser under deeds of trust. SEC. 6. That section twenty-nine of chapter four of the Public Laws of one thousand nine hundred and twenty-one be amended by inserting after the word "commercial" and before the word "paper" in line eighteen the words "or business."
- Section amended. SEC. 7. That section thirty-six of chapter four of the Public Laws of one thousand nine hundred and twenty-one be amended by striking out the period at the end of said section and substituting therefor a comma and adding thereto the words "and must be actually owned by the person, firm or corporation negotiating the same."
- Ownership of collateral. SEC. 8. That this act shall take effect from and after its ratification.
- Ratified this the 3d day of March, A. D. 1923.

CHAPTER 149

AN ACT TO AMEND ARTICLE 2, CHAPTER 99, OF THE CONSOLIDATED STATUTES, KNOWN AS THE FIRE-ESCAPE LAW.

The General Assembly of North Carolina do enact:

- Section amended. SECTION 1. Amend section six thousand and eighty-three of
Factories. the Consolidated Statutes by striking out the word "twenty" in line three and inserting in lieu thereof the word "ten," and adding at the end of said section the following:
- Plans submitted to and approved by Insurance Commissioner. "And it is further provided that, in order to safeguard the public from the dangers of fire and contingencies arising and resulting therefrom in places of this kind, and the owner or owners from unnecessary confusion and expense, plans for all such theaters, opera houses, moving picture shows, and other like places of amusement to be hereafter erected shall be submitted to and approved, as to the safety of the building from fire and the occupants in case of fire, by the Insurance Commissioner before

work is begun on the building. This requirement to apply also where any building now standing or part thereof is to be changed to use as a theater, opera house, moving picture show or other like place of amusement."

Alterations in buildings.

SEC. 2. Amend section six thousand and eighty-four of the Consolidated Statutes by striking out in line two thereof the word "thirty" and inserting in lieu thereof the word "ten."

Number of employees.

Amend further by striking out at the period in line twelve down to and including the word "and" in line fifteen, and, beginning with the words "each story," add the following: "of all factories, manufacturing establishments or workshops of three or more stories in height."

Exemption from outside escapes.

Extinguishers.

SEC. 3. Amend section six thousand and eighty-five by adding after the word "employed" in line four the following: "allowed or accustomed to assemble or accommodated."

Composition of assembly.

SEC. 4. Section six thousand and eighty-one of the Consolidated Statutes is hereby repealed, and the following, to be known as six thousand and eighty-one, is to be substituted therefor:

SEC. 1. That all hotels, lodging houses, school dormitories, hospitals, sanatoriums, apartment houses, flats, tenement houses and all buildings other than private dwellings not over three stories in height, in which rooms are to be rented or leased or let or offered for rent, let or leased for living or sleeping purposes, hereafter constructed in this State shall be constructed so that the occupants of all rooms above the first floor shall have unobstructed access to two separate and distinct ways of egress extending from the uppermost floor to the ground, such ways of egress to be so arranged in reference to rooms that in case of fire on one stairway the other stairway can be reached by the occupant without his or her having to pass the stairway involved. Entrance to all such ways of egress aforementioned in this section shall be from corridors or hallways of not less than three feet in width, and in no case shall entrance to such ways of egress be through a room or closet, and where such building is in the opinion of the Insurance Commissioner of sufficient size to require more than two ways of egress the "National Fire Protection Association" Standard governing corridors and stair areas shall be adhered to.

Requirements for means of egress.

Two ways required.
Arrangement.

Width of corridors or hallways.

Entrance to egress.

Standard when more than two ways of egress required.

SEC. 2. Every hotel, lodging house, school dormitory, hospital, sanatorium, apartment house, flat, tenement or other building, other than a private dwelling not over three stories in height, in which rooms are rented, leased, let or offered for rent, lease or let, shall forthwith, at the owner's expense, be provided with additional ways of egress as the Insurance Commissioner shall deem practicable in order that the object of this law may be accomplished and that existing dangers not be perpetuated.

Buildings to be provided with additional ways of egress.

SEC. 5. This act shall be in force from and after its ratification. Ratified this the 3d day of March, A. D. 1923.

CHAPTER 150

AN ACT TO AMEND CHAPTER 520 OF THE PUBLIC-LOCAL LAWS OF 1915, BEING AN ACT TO ESTABLISH A SPECIAL COURT FOR FORSYTH COUNTY, WITH CIVIL JURISDICTION, TO BE KNOWN AS "FORSYTH COUNTY COURT," AND THE AMENDMENT TO SAID ACT, BEING CHAPTER 517 OF PUBLIC-LOCAL LAWS OF 1921.

The General Assembly of North Carolina do enact:

Laws amended.

SECTION 1. That section four of chapter five hundred and twenty of the Public-Local Laws of one thousand nine hundred and fifteen and section two of chapter five hundred and seventeen of the Public-Local Laws of one thousand nine hundred and twenty-one, be stricken out and insert in lieu thereof the following: That the terms of said Forsyth County Court shall be as follows: Ninth Monday before first Monday of March, to continue one week.

Terms of Forsyth County court.

Schedule.

Sixth Monday before first Monday of March, to continue for two weeks.

Fourth Monday before first Monday of March, to continue for one week.

Fifth Monday after first Monday of March, to continue for one week.

Eighth Monday after first Monday of March, to continue for two weeks.

Fourteenth Monday after first Monday of March, to continue for two weeks.

Ninth Monday before first Monday in September, to continue for two weeks.

Seventh Monday before first Monday of September, to continue for one week.

First Monday of September, to continue for one week.

Sixth Monday after first Monday of September, to continue for two weeks.

Eighth Monday after first Monday of September, to continue for one week.

Eleventh Monday after first Monday of September, to continue for two weeks.

Law amended.

SEC. 2. That section four of chapter five hundred and seventeen of Public-Local Laws of one thousand nine hundred and twenty-one be stricken out and insert in lieu thereof the following: That the judge of Forsyth County Court shall receive a salary of one hundred and twenty-five dollars for each week of said court.

Salary of judge.

Conflict of terms.

SEC. 3. That no special term of Superior Court for Forsyth County shall be called or held that conflicts with any term of the Forsyth County Court.

SEC. 4. In line six, section one of chapter five hundred and seventeen of Public-Local Laws of one thousand nine hundred and twenty-one, strike out the words, "two thousand dollars exclusive of interest," and insert in lieu thereof the words, "three thousand dollars exclusive of interest." Law amended.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed. Repealed.

SEC. 6. This act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 151

AN ACT TO CREATE ADDITIONAL TERMS OF THE SUPERIOR COURT FOR FORSYTH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in addition to the terms of Superior Court now provided for Forsyth County, the following additional terms of Superior Court for Forsyth County shall be held for the trial of civil cases only: Additional terms.
For civil trials only.

First Monday before the first Monday of March, to continue for one week. Schedule.

Sixteenth Monday after the first Monday of March, to continue for one week.

Thirteenth Monday after the first Monday of September, to continue for one week.

SEC. 2. That the Governor shall assign an emergency or any other judge to hold the terms of Superior Court of Forsyth County as are provided for in this act. Governor to assign emergency or other judge.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 152

AN ACT TO PLACE A MONUMENT TO NORTH CAROLINA TROOPS AT VICKSBURG.

The General Assembly of North Carolina do enact:

SECTION 1. That in honor of the valor of North Carolina troops at Vicksburg a monument with appropriate inscriptions shall be erected at Vicksburg, at a cost not exceeding three thousand dollars (\$3,000.00), and that G. S. Ferguson, J. S. Monument to be erected.
Cost.
Special commissioners.

Carr and T. F. Davidson are hereby appointed special commissioners to prepare suitable inscriptions and procure the monument, and supervise the erection and placing of the monument.

Appropriation.
Expenses of
commissioners.
Order for
payment.

SEC. 2. The above sum is hereby appropriated for said purpose, to be paid, together with the necessary expenses of the commissioners, on the order of the chairman of the commissioners and approved by the Governor.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 30 day of March, A. D. 1923.

CHAPTER 153

AN ACT TO PROVIDE FOR A CALENDAR FOR THE CRIMINAL COURTS OF SURRY COUNTY.

The General Assembly of North Carolina do enact:

Reports from
inferior courts.

SECTION 1. That after the ratification of this act all clerks of recorders' courts and municipal courts, mayors of towns, and justices of the peace in and for Surry County shall, on the fifteenth day before the date of convening of any criminal term of the Superior Court of Surry County, make out and deliver to the clerk of the Superior Court their returns and the papers in all cases in which defendants have appealed from the judgments rendered in their respective courts or have been recognized to appear at said term of the Superior Court of Surry County.

Cases to be
reported.

Malfeasance in
office.

SEC. 2. That any clerk of a recorder's court or municipal court, mayor of town, or justice of the peace in said county who shall willfully fail to comply with the provisions of section one of this act shall be guilty of malfeasance in office and, upon conviction, shall be removed from office.

Removal from
office.

Time for mak-
ing calendar.

SEC. 3. That ten days before the convening of any term of the Superior Court of Surry County the clerk of said court shall make out a calendar for the first five days of a one-week term and the first ten days of a two-weeks term; that all criminal cases except capital felonies shall be placed upon the calendar in the following order: (1) cases in which the defendants have been bound over by the inferior courts and are in jail in default of bail; (2) all other cases in which the defendants are in jail; (3) all cases in which defendants are not in jail; and (4) sci. fa. docket and forfeited recognizances; that immediately upon completion of the calendar, the clerk shall have the same printed, giving the name of the defendant, the offense charged, and the day of the week and month upon which the case is set for trial, and shall mail a copy of said printed calendar to the solicitor of the district, and, upon request, deliver a copy each to the officers of the

Order of cases.

Defendants
from inferior
courts in jail for
default of bail.
Other jail cases—
defendants not in
jail.
Sci. fa. docket
and forfeited
recognizances.
Calendar to be
printed.
Items.
Copy mailed to
solicitor.
Copies furnished
on request.

court, the attorneys practicing at the Surry County bar, and to the defendants and witnesses.

SEC. 4. That it shall be the duty of the solicitor of the district to have all bills for each day's calendar prepared and present the same to the grand jury upon the opening of court each day of the term except Monday of the first week of the term, when they shall be prepared and presented to the grand jury immediately upon the completion of the charge of the court.

Preparation of bills.
Presentation to grand jury.

Preparation and presentation on Monday of first week.

SEC. 5. That the grand jury shall be required to be in attendance at each term not less than four days.

Minimum of attendance of grand jury.

SEC. 6. That cases shall be tried in the order in which they are on the calendar. If for sufficient reason the State or defendant is not ready for trial at the time the case is reached the same shall be continued for the term unless otherwise set for trial by the court.

Order of trial.
Continuance.

SEC. 7. That the defendants and witnesses recognized to appear at any criminal term shall in the recognizance be ordered to appear on the first day of the term, as now provided by law, but, in fact, shall not be required to appear until the day on which the case is set for trial, and no witness shall prove for attendance prior to the day on which the case is set on the calendar.

Appearance of defendants and witnesses.
Attendance on day set.

Proof of attendance.

SEC. 8. That the provisions of this act shall not apply to capital felonies.

Capital felonies.

SEC. 9. That cases docketed in the Superior Court after the formation of the calendar shall stand for trial at the approaching term and shall be heard in the discretion of the court.

Cases docketed after formation of calendar.

SEC. 10. That the county commissioners of Surry County shall pay all expenses incurred by the clerk in carrying out the provisions of this act.

Payment of expenses.

SEC. 11. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 12. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 154

AN ACT TO REPEAL CHAPTER 234, PUBLIC LAWS 1921,
AND TO AMEND SECTION 1966 OF THE CONSOLIDATED
STATUTES, RELATING TO MENHADEN FISHING.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and thirty-four of the Public Laws one thousand nine hundred and twenty-one be and the same is hereby repealed.

Law repealed.

- Section restored SEC. 2. That the first two lines of section one thousand nine hundred and sixty-six of the Consolidated Statutes be and the same is hereby amended to read as follows: "It is unlawful for any person, firm, or corporation, not a citizen or resident of the State of North Carolina."
- Section restored. SEC. 3. That section one thousand nine hundred and sixty-six of the Consolidated Statutes be and the same is hereby further amended by inserting after the word "conviction" and before the word "shall" in paragraph three thereof the following: "In any county opposite the place at which said act is done."
- Venue. SEC. 4. That this act shall be in force from and after its ratification.
- Ratified this the 3d day of March, A. D. 1923.

CHAPTER 155

AN ACT TO AMEND SECTION 1156 OF THE CONSOLIDATED STATUTES, CLARIFYING THE CLASSES OF STOCK OF A CORPORATION ENTITLED TO VOTE.

The General Assembly of North Carolina do enact:

- Vote for issuing classified stock. SECTION 1. That section one thousand one hundred and fifty-six of the Consolidated Statutes be and the same is hereby amended by inserting in line four thereof between the words "capital stock" and the semicolon the words "entitled to vote,"
- Creation of preferred stock. and by striking out the word "voted" in line fourteen of said section and inserting in lieu thereof the words "entitled to vote,"
- Meeting of stockholders. and by striking out the word "common" before the word "stockholders" in line fifteen of said section.
- SEC. 2. That this act shall be in force from and after its ratification.
- Ratified this the 3d day of March, A. D. 1923.

CHAPTER 156

AN ACT TO AMEND SECTIONS 7704 AND 7711 OF THE CONSOLIDATED STATUTES, RELATING TO THE SUPPORT OF THE STATE'S PRISON.

The General Assembly of North Carolina do enact:

- SECTION 1. That sections seven thousand seven hundred and four and seven thousand seven hundred and eleven of the Consolidated Statutes of North Carolina be and the same are hereby amended to read as follows:

"Seven thousand seven hundred and four. The board of directors shall require such of its officers, employees, or agents as they shall authorize to receive the moneys and earnings of said institutions to enter into good bonds, to be approved by the board, in such amounts as will fully secure their faithfully accounting for the same.

Bonds of officers, employees and agents.

"Seven thousand seven hundred and eleven. All moneys belonging to the institutions under the control of the board of directors of the State's prison which shall come into the hands of any of its officers or employees shall be paid into the General Revenue Fund in the hands of the State Treasurer within ten days after the same is received, accompanied by a statement showing the source or sources from which the same was derived. The institutions under the control of the board of directors of the State's prison shall be maintained from legislative appropriations, and disbursements on account of these institutions shall be made by the State Treasurer, pursuant to these appropriations, upon warrants drawn by the State Auditor, after the presentation of itemized vouchers signed by such officer or agent as the board of directors shall authorize, and approved by the chairman of the board. Duplicates of such vouchers shall be kept and filed in the office of the chairman of the board of directors and the originals thereof shall be kept and filed when paid in the office of the State Treasurer."

Money to be paid to State Treasurer.

Statement of source. Institutions to be maintained by legislative appropriations.

Disbursements by State Treasurer.

Vouchers.

Duplicate of vouchers.

Originals filed with Treasurer.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 157

AN ACT TO FIX THE SALARIES OF SOLICITORS.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the thirtieth day of September, one thousand nine hundred and twenty-four, the several solicitors of the judicial districts of the State of North Carolina shall each receive, as full compensation for their services as solicitor, the sum of four thousand five hundred dollars (\$4,500.00) per annum, to be paid in equal monthly installments out of the State Treasury upon warrants duly drawn thereon. That said salary shall be paid in lieu of all fees or other compensation now or hereafter allowed by law to solicitors for performing the duties of their office.

Salary fixed.

Payment.

Salary sole compensation.

SEC. 2. That each solicitor shall receive, in addition to the salary named in section one, the sum of seven hundred and fifty dollars, which shall cover all of his expenses while engaged in duties connected with his office. Said sum shall be paid in equal

Allowance for expenses.

Payment.

monthly installments out of the State Treasury upon warrants duly drawn thereon.

Clerks to tax
solicitors' fees.

SEC. 3. That the clerks of the Superior Court of the several counties in the State shall, in computing all bills of cost in criminal cases where the solicitor has heretofore received a fee, tax in the bill of costs the same fees now allowed to the solicitor, which shall be collected by the clerks and paid into the school fund of their respective counties: *Provided*, that no such fees which are now required by law to be paid by the county shall be taxed in said bill of costs, nor shall any such fees be taxed in said bill of costs in cases where the defendants are assigned to work on the public roads of the county in which they were convicted.

Collection to
use of school
fund.
Proviso: fees
payable by county
and fees when de-
fendants assigned
to road work.

Repealing clause.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after the thirtieth day of September, one thousand nine hundred and twenty-four.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 158

AN ACT TO AUTHORIZE COUNTIES AND MUNICIPALITIES JOINTLY TO ESTABLISH AND OPERATE MARKET HOUSES.

The General Assembly of North Carolina do enact:

Cities or towns
and county
authorized to act
jointly.

SECTION 1. That the governing body of any city or town of over five thousand inhabitants and the county commissioners of the county in which such city or town is situated shall have the right, and they are hereby fully authorized and empowered to jointly establish, own, maintain and operate a market house or market houses within the corporate limits of such city or town. For the purposes aforesaid such city or town and county may lease, purchase or otherwise acquire, and own and hold as tenants in common of equal interest, land necessary as a site for such market house or houses, and build and erect thereon such market house or houses, the cost thereof to be borne and paid equally by such city or town and county: *Provided, however*, that the cost of any such building or buildings shall not be less than two thousand five hundred dollars (\$2,500.00) nor more than one hundred thousand dollars (\$100,000.00). In connection with and as a part of such market house or houses, the governing body of such city or town and the commissioners of such county may also provide, establish, maintain and operate open-air market places, slaughter places or abattoirs, a cold storage plant and

Location of
market house.

Purchase of site.
Tenants in com-
mon.

Erection of build-
ings.
Cost borne
equally.
Proviso: limit
of cost.

Establishment
of other market-
ing and storage
facilities.

a canning plant for the purpose of preserving and canning such fruits, vegetables and other produce as may be left unsold from day to day or may be in excess of present market requirements, or which may be bought, and to establish, maintain and operate places, scales, and equipment for the weighing, measuring and grading of corn, grain, fodder, vegetables, fruits and other like farm products, and for such purposes to appoint an official weigher, fix his fees and make reasonable rules, regulations and charges covering such services.

SEC. 2. That such market house or houses and appurtenances shall be under the joint control and management of such city or town and such county, and they shall make all necessary rules and regulations covering the maintenance and operation thereof not inconsistent with this act; they may provide for the leasing or letting of stalls or space therein to persons, firms or corporations, and fix the rental thereof, and may prescribe the time, place and manner of sale of fish, meats, fruits, vegetables, and other produce therein, and provide for the inspection of all food-stuffs offered for sale therein and the condemnation of such as may be unfit for sale and consumption; they may elect or employ a keeper of such market house or houses and fix his compensation: *Provided*, the term of office of such keeper shall not exceed two years.

SEC. 3. That the entire direct management and operation of such market house or houses established under this act shall be vested in a board of directors to consist of six members, and the mayor of the city and the chairman of the commissioners of the county in which such market house or houses are located shall be *ex officio* members of said board; of the other four members of said board, two, one of whom shall be a man and one a woman, shall be elected and appointed by the governing body of the city immediately following the time of the regular biennial May election of city officials, by said governing body, and the other two members, one of whom shall be a man and one a woman, shall be elected and appointed by the county commissioners at their regular meeting in May of the same year, and the four members so elected shall serve for terms of two years, and until their successors shall have been elected and qualified: *Provided*, that the first board of directors may be elected at any time after establishment of such market house or houses, to serve until the time of the next regular municipal election. The said board shall organize and elect a chairman, secretary and treasurer from among its membership, may adopt by-laws for its own government and exercise the usual powers inherent in such bodies; they shall keep accurate minutes of their transactions and meetings, and keep or have kept accurate accounts of all moneys and property coming into their hands. Said board shall make and promul-

Scales.

Official weigher.

Control and management.

Rules and regulations.

Leasing of space.

Rentals.

Sales of fish.

Inspection and condemnation of foodstuffs.

Keeper of markets.

Proviso: term of office.

Directors.

Number of directors. Mayor and chairman of commissioners ex officio.

Two directors, one a man and one a woman, to be elected by city.

Two directors, one a man and one a woman, to be elected by county.

Term of office.

Proviso: election of first board.

Organization of board.

By-laws.

Powers; minutes of proceedings.

Accounts. Market-house rules.

Employment of help.	gate such rules and regulations for the operation, management and use of such market house or houses as it may deem advisable, not inconsistent with this act and not inconsistent with such rules and regulations as may be adopted from time to time by the governing bodies of such city or town and county, and employ such help as may be necessary in the operation thereof.
Special tax.	SEC. 4. That to assist in and provide funds for the carrying out of the provisions and purposes of this act, the county commissioners of the county and the governing body of the city in which any market house or houses may be established under this act may each levy annually, as a part of their general levy for general purposes and not as a specially authorized tax, a tax of not exceeding two cents on each one hundred dollars (\$100.00) value of real and personal property within their respective jurisdictions, which shall be collected as other taxes, kept in a separate fund and be used exclusively for the purposes contemplated and set forth in this act: <i>Provided, however,</i> that nothing in this section contained shall be held or construed to authorize or allow any city, town or county to levy any tax in excess of the amount now or hereafter limited by any general law or special charter.
Limit of rate.	
Collection.	
Specific appropriation. Provide: tax in excess of legal limit not allowed	
Repealing clause.	SEC. 5. That all laws and clauses of laws repugnant to or inconsistent with the provisions of this act be and the same are hereby repealed; but this act shall in no way affect any acts now in force in reference to market house or houses now in existence or the establishment or maintenance of market house or houses in towns of less than five thousand inhabitants under the laws now in force.
Effect of repeal.	SEC. 6. This act shall be in force from and after its ratification. Ratified this the 3d day of March, A. D. 1923.

CHAPTER 159

AN ACT RELATIVE TO APPROPRIATIONS TO AGRICULTURAL FAIRS.

The General Assembly of North Carolina do enact:

Fairs entitled to participation.

SECTION 1. All appropriations which shall be made for the benefit of agricultural fairs shall be divided between such fairs as shall have given satisfactory evidence to the Secretary of Agriculture of State of North Carolina of having held an annual fair and made their annual report on or before the first day of December of each year to the Secretary of Agriculture of State of North Carolina.

Division of appropriations.

SEC. 2. Such appropriations shall be divided between such agricultural fairs which shall have complied with the conditions

herein prescribed, as follows: To each agricultural fair upon the following basis: First, twenty per cent of the first two thousand dollars (\$2,000.00) or less; second, ten per cent of the second two thousand dollars (\$2,000.00); third, five per cent on all in excess of four thousand dollars (\$4,000.00) of the total amount of premiums paid at its annual fair for the current year for exhibits of horticulture, agriculture, poultry, livestock and domestic and mechanical arts. Basis of division.

SEC. 3. On or before the first day of December of each year the president and secretary of agricultural fairs claiming benefit of any such appropriations shall file with the Secretary of Agriculture of State of North Carolina a sworn statement of the actual amount of cash premiums paid at the fair of the current season, which must correspond with the published offer of premiums. Such statement shall be accompanied by an itemized list of all premiums paid upon the basis of the premiums of such fairs and a full statement of receipts and expenditures for the current year duly verified by the secretary of such agricultural fair. Such money shall be paid to the treasurer of the agricultural fair upon his receipt, countersigned by the secretary. Verified statement of premiums paid.
Itemized list of premiums paid.
Statement of receipts and expenditures.
Payment.

SEC. 4. The State Treasurer of North Carolina is hereby authorized and directed to draw his warrants upon the State Treasurer for the money herein appropriated in favor of the several agricultural fairs of this State which shall have complied with the provisions herein set forth. Warrant for appropriation.

SEC. 5. Any city, town, or county may appropriate not to exceed five thousand dollars to aid any agricultural fair, animal or poultry exhibition held within town, city or county. Appropriations by municipalities and counties.

SEC. 6. No part of said appropriation shall be used to promote speed contests, including horse racing, or to pay any part of the purses or premiums thereof, or general expenses of operating fair. Use for horse races or general expense forbidden.

SEC. 7. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 8. This act shall be in force from and after its ratification. Ratified this the 3d day of March, A. D. 1923.

CHAPTER 160

AN ACT TO AMEND CHAPTER 2, PUBLIC LAWS 1921, RELATING TO STATE ROAD LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two, Public Laws of North Carolina, session one thousand nine hundred and twenty-one, be and the same is hereby amended as follows:

Strike out all of subsection (b), section ten, and insert in lieu thereof the following:

Right to take over and assume county or township roads. Location and rights-of-way for new roads. Alterations.

Acquisition of property necessary to system.

Proviso: no allowance nor payment for existing roads.

Unless under contract already made.

Traffic regulations. Prevention of abuse of highways.

Enforcement of rules. Violation a misdemeanor.

Proviso: rules to accord with existing laws.

Regulation of structures affecting roads or traffic.

Removal by owners on order of board.

“(b) To take over and assume exclusive control for the benefit of the State of any existing county or township roads, and to locate and acquire rights-of-way for any new roads that may be necessary for a State Highway System, with full power to widen, relocate, change or alter the grade or location thereof; to change or relocate any existing roads that the State Highway Commission may now own or may acquire; to acquire by gift, purchase, or otherwise, any road or highway, or tract of land or other property whatsoever that may be necessary for a State Highway System: *Provided*, that nothing in this act shall be construed to authorize or permit the Highway Commission to allow or pay anything to any county, township, city or town, or to any board of commissioners or governing body thereof, for any existing road or part of any road heretofore constructed by any such county, township, city or town, unless contract has already been entered into with the State Highway Commission.”

Amend further by striking out all of subsection (c) and insert in lieu thereof the following:

“(c) To make rules, regulations and ordinances for the use of, and the police traffic on, the State highways, and to prevent their abuse by individuals, corporations and public corporations, by trucks, tractors, trailers or other heavy or destructive vehicles or machinery, or by any other means whatsoever, and to provide ample means for the enforcement of same; and the violation of any of the rules, regulations or ordinances so prescribed by the State Highway Commission shall constitute a misdemeanor: *Provided*, no rules, regulations or ordinances shall be made that will conflict with any statute now in force or any ordinance of incorporated cities or towns.”

Amend further by adding two subsections, as follows:

“(j) To make proper and reasonable rules, regulations and ordinances for the placing or erection of telephone, telegraph or other poles, sign-boards, fences, gas, water, sewerage, oil, or other pipe lines, and other similar obstructions that may, in the opinion of the said Highway Commission, contribute to the hazard upon any of the said highways or in anywise interfere with the same, and to make reasonable rules and regulations for the proper control thereof. And whenever the order of the said Highway Commission shall require the removal of, or changes in, the location of telephone, telegraph, or other poles, sign-boards, fences, gas, water, sewerage, oil, or other pipe lines, or other similar obstructions, the owners thereof shall at their own expense move or change the same to conform to the order of the said Highway Commission.”

"Any violation of such rules and regulations or noncompliance with such orders shall constitute a misdemeanor."

Misdemeanor.

"(k) To regulate, abandon and close to use, grade crossings on any road designated as part of the State Highway System, and whenever a public highway has been designated as part of the State Highway System and the State Highway Commission, in order to avoid a grade crossing or crossings with a railroad or railroads, continues or constructs the said road on one side of the railroad or railroads, the Commission shall have power to abandon and close to use such grade crossings; and whenever an underpass or overhead bridge is substituted for a grade crossing, the Commission shall have power to close to use and abandon such grade crossing and any other crossings adjacent thereto."

Regulation, abandonment and closure of roads.

Closure of grade crossings on division of road.

Closure when underpass or overhead crossing is substituted.

Amend further by striking out "(j)" and insert in lieu thereof "(l)."

Change of reference.

SEC. 2. That section thirteen be amended by inserting after the word "opening" and before the word "shall," in line one thereof, the following: "or other interference whatsoever."

Interference with roads.

SEC. 3. Amend section fifteen by adding another paragraph, which shall read as follows:

"Whenever any contractor engaged in working upon the State highway, and under contract with the State Highway Commission, shall incur liability for labor, material or other cause, and for which such contractor, or his bondsmen, may be liable, all such claims shall be presented in writing to said Commission within six months after the completion of said work, and failure to file such claim within said time shall be a complete bar against recovery from said Commission or any bondsmen: *Provided*, that this section shall not be in force and effect until six months from the ratification of this act."

Time for filing claims against contractors.

Bar to recovery.

Proviso: when section effective.

SEC. 4. That section sixteen be amended by striking out all of said section and inserting in lieu thereof the following:

"Sec. 16. That when any portion of the State Highway System shall run through any city or town and it shall be found necessary to connect the State Highway System with improved streets of such city or town as may be designated as part of such system, the State Highway Commission shall build such connecting links, the same to be uniform in dimensions and materials with such State highways: *Provided, however*, that whenever any city or town may desire to widen its streets which may be traversed by the State highway, the State Highway Commission may make such arrangements with said city or town in connection with the construction of said road as, in its discretion, may seem wise and just under all the facts and circumstances in connection therewith: *Provided further*, that such city or town shall save the State Highway Commission harmless from any claims for

Links connecting highways with improved streets.

Proviso: arrangements on widening of streets.

Proviso: exoneration from claims.

City to construct pipe lines and conduits.

House or lot connections.

Proviso: expense of surfacing street designated as part of system.

Declaration of assessment district.

Cost specially assessed.

damage arising from the construction of said road through such city or town and including claims for rights-of-way, change of grade line, and interference with public-service structures. And the State Highway Commission may require such city or town to cause to be laid all water, sewer, gas or other pipe lines or conduits, together with all necessary house or lot connections or services, to the curb line of such road or street to be constructed: *Provided further*, that whenever by agreement with the road governing body of any city or town any street designated as a part of the State Highway System shall be surfaced by order of the State Highway Commission at the expense, in whole or in part, of a city or town, it shall be lawful for the governing body of such city or town to declare an assessment district as to the street to be improved, without petition by the owners of property abutting thereon, and the costs thereof, exclusive of so much of the cost as is incurred at street intersections and the share of railroads or street railways whose tracks are laid in said street, which shall be assessed under their franchise, shall be specially assessed upon the lots or parcels of land abutting directly on the improvements, according to the extent of their respective frontage thereon by an equal rate per foot of such frontage."

SEC. 5. Amend section nineteen by striking out all of said section and inserting in lieu thereof the following:

Elimination of grade crossings.

Notice and hearing to railroad.

Order for alteration.

Alteration.

Safety devices.

"Sec. 19. Whenever any railroad and a State highway or street which is a link in or a part of the State Highway System shall cross each other at the same level, and if, after due notice to the railroad and a hearing, in the judgment of the State Highway Commission, such crossing is dangerous to public safety, or the public travel on such highway is unreasonably impeded thereby, the State Highway Commission may order the person or company operating such railroad, within such time as the State Highway Commission may fix, to alter such crossing according to the plans to be approved by said Commission, by substituting therefor a crossing, not at the grade of such public highway, either by carrying such public highway under or over the tracks of such railroad. If, however, in the judgment of the State Highway Commission, the safety of travelers may be secured by the erection of gates, alarm signals, or other approved safety devices, then said Commission may require the railroad or railroads to construct and maintain such safety devices in lieu of the overpass or underpass.

Work and material.

Apportionment of expense of underpass.

"The work shall be done and material furnished either by the railroad or the State Highway Commission, as may be agreed upon, and, in case of an underpass, the railroad shall be responsible for one-half of the expense of all excavations through the existing railroad fill as well as one-half of the complete cost of the structure, including both the foundation and superstructure."

ture; and, in case of an overpass, the railroad shall be responsible for one-half of the entire cost of the bridge which will span the opening over the tracks of the railroad from abutment to abutment, and including such abutments, and if the grade crossing is not eliminated by an underpass or overpass, the railroad company shall be responsible for one-half of the cost of installing gates, alarm signals or other approved safety devices. If the work is done and material furnished by the railroad, an itemized statement of the total amount expended therefor shall, at the completion of the work, be furnished the State Highway Commission, and the Commission shall pay such amount to the railroad as may be shown on said statement after deducting the amount for which the railroad is responsible; and if the work is done by the State Highway Commission, an itemized statement of the total amount expended shall be furnished to the railroad, and the railroad shall pay to the State Highway Commission such part thereof as the railroad may be responsible for as herein provided; such payment by the railroad shall be under such rules and regulations and by such method as the State Highway Commission may provide.

"Whenever, in the judgment of the State Highway Commission, a grade crossing shall be abolished by the construction either of an underpass or overpass, or the erection of safety devices, if the work is to be done by the railroad or railroads, as herein provided, the said Commission shall give the railroad or railroads notice of its determination in this regard, and direct it or them to commence work upon such underpass or overpass, or device, within a period to be fixed in such notice, and if such work is not commenced in the period specified in the notice, the State Highway Commission is authorized and empowered to carry such highway under or over the tracks of said railroad or to provide gates, alarm signals or other approved safety devices, rendering to the railroad or railroads an itemized account of the cost thereof, and at the completion of the work shall have a valid cause of action against such railroad or railroads for the proportionate part thereof due by the railroad as above provided: *Provided*, that the payment by such railroad of said proportionate part may be made under such rules and regulations and by such method as the State Highway Commission may provide. If the State Highway Commission shall undertake to do the work, it shall not obstruct or impair the operation of the railroad and shall keep the roadbed and tracks safe for the operation of trains at every stage of the work.

"Sec. 19 (a). The jurisdiction over and control of grade crossings and safety devices upon the State Highway System herein given the State Highway Commission shall be exclusive.

Apportionment of expense of overpass.

Apportionment of expense of safety devices.

Itemized statement of expense.

Payment to railroad.

Statement to railroad if work done by commission.

Payment to railroad.

Notice to railroad of abolition of crossing.

Direction to begin work.

Commission to carry on work.

Itemized account rendered railroad. Claim on railroad.

Proviso: payment by railroad.

Operation of railroad. Upkeep of roadbed and tracks.

Jurisdiction exclusive.

Right of appeal
from decisions
of commission.
Procedure for
appeal.

"Sec. 19 (b). From all decisions or determinations made by the State Highway Commission any party affected thereby shall be entitled to an appeal, and the procedure for such appeal shall be the same as provided in chapter twenty-one, Consolidated Statutes, for appeals from decisions and determinations of the Corporation Commission."

Land exempt
from condemna-
tion.

SEC. 6. Amend section twenty-two by inserting after the word "operation" and before the word "by" the following: "for commercial purposes."

Amend further by adding after the word "act" in line thirty the following:

General and
special benefits
as offsets.
Time for be-
ginning actions.

"and in all instances the general and special benefits shall be assessed as offsets against damages: *Provided*, that all actions for damages for rights-of-way or other causes shall be commenced within six months from the completion of each particular project."

Repealing clause.

SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 8. This act shall be in full force and effect from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 161

AN ACT TO AMEND SECTION 6363 OF THE CONSOLIDATED STATUTES, KNOWN AS THE BLUE-SKY LAW.

The General Assembly of North Carolina do enact:

Dealers in
securities.

Securities de-
fined.

SECTION 1. Amend section six thousand three hundred and sixty-three by adding after the word "bonds" in line five and before the word "or" the word "securities," and amend further by adding after the words "Insurance Department" in line eleven and before the word "if" the following: The term "security" or "securities" shall include any note, stock, treasury stock, bond, debenture, evidence of indebtedness, transferable certificate of interest or participation, certificate of interest in a profit-sharing agreement, certificate of interest in an oil, gas, or mining lease, collateral trust certificate, any transferable share, investment contract, or beneficial interest in or title to property or profits, or any other instrument commonly known as a security.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 162

AN ACT TO PROVIDE FOR A BOND ISSUE FOR THE PERMANENT IMPROVEMENTS OF THE STATE'S INSTITUTIONS.

Whereas the State's educational institutions and the State's charitable institutions are inadequate to meet the demands of the people of the State, and it is necessary that the State's institutions be permanently enlarged and improved in order that they may properly be sufficient for the purpose of their creation, and adequate to the demands and necessities of the people of the State; and

Whereas it is necessary to open certain inlets and to encourage the fish industry of North Carolina: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That for the purpose of permanently enlarging the State's educational and charitable institutions, to make them adequate to the demands and necessities of the State, and for the purpose of opening inlets and encouraging the fish industry, and the improvement of the State's property, the State Treasurer is hereby authorized and directed to issue bonds of the State of North Carolina payable in the manner and at the date herein described, to an amount not exceeding ten million six hundred sixty-seven thousand five hundred dollars (\$10,667,500.00). Said bonds shall be issued from time to time at the request of the board of directors of the various institutions for which the bonds are to be provided, upon the approval of the Governor and Council of State.

SEC. 2. All of said bonds shall bear interest at the rate not exceeding five per cent per annum from the date of said issue until paid, and the said bonds shall bear such date as may be fixed by the Governor and Council of State. Interest shall be paid semiannually on the date fixed by the Governor and Council of State.

SEC. 3. That the bonds authorized and directed to be issued by the preceding section shall be either coupon bonds or registered bonds of the denomination of five hundred dollars (\$500) and one thousand dollars (\$1,000) each, as may be determined by said State Treasurer, and shall be signed by the Governor of the State and the State Treasurer, and sealed with the Great Seal of the State. The coupons thereon may be signed by the State Treasurer alone, or may have a facsimile of his signature printed, engraved and [or] lithographed thereon, and the said bonds shall in all other respects be in such form as the State Treasurer shall direct; and the coupons thereon shall, after maturity, be receivable in payment of all taxes, debts, dues, licenses, fines,

Preamble:
institutions in-
adequate.

Permanent en-
largement and
improvement
necessary.

Preamble:
opening inlets
and encourage-
ment of fish in-
dustry necessary.

Purposes de-
clared.

Bond issue
authorized.

Amount.

Time of issuance

Approval of
Governor and
Council.
Interest.

Date.

Interest paid
semiannually.

Bonds coupon
or registered.

Denominations.

Authentication.

Authentication.

Form of bonds.

Coupons re-
ceivable for taxes

Condition expressed on bonds.
Advertisement of sale.
Sealed bids.

Proviso: sale below par forbidden.

Bids for entire issue or any part.
Preference to citizens of State.

Maturity of bonds.

Exemption from taxation.

Interest free from income tax.
Exempt when part of bank surplus.

Investment for fiduciaries.

Use of proceeds.

Apportionment.

State Hospital at Raleigh.
State Hospital at Morganton.
State Hospital at Goldsboro.
Caswell Training School.

School for Deaf at Morganton.
School for Blind and Deaf at Raleigh.
State Sanatorium.
Orthopedic Hospital.
Stonewall Jackson Training School.
Home and Industrial School for Girls and Women.

and demands due the State of North Carolina, of any kind whatsoever, which shall be expressed on the face of said bonds. Before selling any of the series of bonds herein authorized to be issued, the State Treasurer shall advertise the sale and invite sealed bids in such manner as in his judgment may seem to be most effectual to secure the par of said bonds at the lowest rate of interest, not exceeding five per centum: *Provided*, that no bids shall be received and none of the bonds herein authorized to be issued shall be sold at less than par value of the bonds, plus the accrued interest thereon. He is authorized to accept bids for the entire issue of said bonds in any one year, or of any portion thereof, and where the conditions are equal he shall give preference of purchase to the citizens of North Carolina. The bonds shall be due and payable forty years from their date and the date of issue.

SEC. 4. The said bonds and coupons shall be exempt from all State, county or municipal taxation or assessment, direct or indirect, general or special, whether imposed for purpose of general revenue or otherwise, and the interest paid thereon shall not be subject to taxation as from income, nor shall said bonds and coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation.

SEC. 5. It shall be lawful for all executors, administrators, guardians, and fiduciaries generally to invest in said bonds.

SEC. 6. The proceeds derived from the sale of said bonds shall be used for the permanent improvement and equipment as hereinafter set out for the following institutions of the State, and in the following amounts, to wit:

State Hospital, Raleigh, N. C. -----	\$ 394,000.00
State Hospital, Morganton, N. C. -----	415,000.00
State Hospital, Goldsboro, N. C. -----	313,000.00
Caswell Training School (to complete a plant to care for 400 inmates, and to provide for the payment of outstanding notes in the amount of \$75,598.00 incurred on a previous building account) -----	500,000.00
School for the Deaf at Morganton -----	23,000.00
School for the Blind and Deaf at Raleigh -----	326,000.00
State Sanatorium for the Treatment of Tuberculosis..	219,000.00
Orthopedic Hospital -----	25,000.00
Stonewall Jackson Training School (plant for 400 students) -----	135,000.00
Home and Industrial School for Girls and Women (plant for 350 students) -----	232,500.00

Colored Reformatory and Training School. (In lieu of \$25,000.00 provided in chapter one hundred sixty-five, Public Laws of one thousand nine hundred and twenty-one) -----	\$ 50,000.00	Colored Reformatory and Training School.
Soldiers Home -----	5,000.00	Soldiers Home.
University of North Carolina -----	1,650,000.00	University of North Carolina.
State College of Agriculture and Engineering -----	1,350,000.00	State College of Agriculture and Engineering.
North Carolina College for Women -----	1,350,000.00	N. C. College for Women.
East Carolina Teachers College -----	1,025,000.00	East Carolina Teachers College.
The Negro Agricultural and Technical College -----	455,000.00	Negro Agricultural and Technical College.
Board of Education for Teachers Training School ---	1,194,000.00	Board of Education for Teachers Training School.
Distribution of Appropriation for Teachers Training Schools to be as follows:		Distribution of appropriations for Teachers Training Schools.
Slater Normal School, Winston-Salem -----	173,000.00	Slater Normal School, Elizabeth City.
Negro Normal School, Elizabeth City, N. C. -----	173,000.00	Negro Normal School, Fayetteville.
Negro Normal School, Fayetteville, N. C. -----	123,000.00	Cherokee Indian School.
Cherokee Indian Normal -----	37,000.00	Appalachian Training School.
Appalachian Training School -----	300,000.00	Cullowhee Normal and Industrial School.
Cullowhee Normal and Industrial School -----	388,000.00	
Total for Teachers Training Schools -----	\$1,194,000.00	
School Buildings for Cherokee Indians, to be expended under the direction of the State Superintendent of Public Instruction, for the purpose of building, equipping, repairing and enlarging school buildings for the Indians of Robeson County at the Dial School in Saddle Creek Township, Prospect School, Green Grove School, Laurel Institute, also called Union Chapel, and such other schools for the Indians in Robeson County as may be directed by said superintendent, including the purchase of lands and other equipment for said schools -----	30,000.00	Expenditure of quota for Cherokee Indians.
Completion and equipment of the Agricultural building, and the remodeling of the State Museum building—equipment to include furnishing of the Legislative committee rooms -----	100,000.00	Schools benefited.
Permanent office equipment for the Library Commission's offices -----	8,000.00	Completion and equipment of Agricultural building and remodeling State Museum building.
For Eastern Carolina Industrial Training School --	25,000.00	Equipment for Library Commission.
Additional story to Agricultural building to provide for offices for Department of Revenue -----	125,000.00	East Carolina Industrial Training School.
Fisheries Commission -----	500,000.00	Additional story to Agricultural building.
(Or so much thereof as may be necessary to open inlets, plant oysters, build hatcheries, provide equipment, and for such other necessary improvements of the fish and sea-food industry of the State).		Fisheries Commission.

Buildings for
criminal insane.

To provide buildings for the criminal insane if removed from the State Penitentiary as provided in House Bill 596, Senate Bill 93 (now pending) :

State Hospital,
Raleigh.
State Hospital,
Goldsboro.
Buildings and
quarters at
Caledonia farm.
Sanatorium for
tubercular
prisoners.

State Hospital, Raleigh -----	\$ 50,000.00
State Hospital, Goldsboro -----	50,000.00
To provide buildings for prisoners and employees' quarters at the Caledonia farm -----	50,000.00
To build sanatorium for tubercular prisoners as provided in House Bill 1010, Senate Bill 94 (now pending) -----	50,000.00

Purpose of act.

SEC. 7. It is the purpose of this act that the proceeds of the sale of bonds herein authorized shall be used for the permanent enlargement and improvement of the State's institutions herein named and for the purpose of opening inlets and providing necessary improvements to aid the fish and sea-food industry of the State, and the amount allowed to each industry to be spent by the governing body at each institution, namely, board of directors, trustees, or commissioners, as the case may be.

Direction of
expenditures.

SEC. 8. That any executive head of any institution or any director, trustee or commissioner, in any State's institution or commission, who votes for or aids in spending more money for his institution than is herein appropriated, may be removed from office by the Governor.

Removal of
director, trustee
or commissioner
voting for or
aiding expense in
excess of appro-
priation.

SEC. 9. That this act shall be in force and effect from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

CHAPTER 163

AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S INSTITUTIONS.

The General Assembly of North Carolina do enact :

Appropriations.
Agricultural ex-
tension work,
1924.

SECTION 1. That the sum of one hundred and fifty thousand dollars (\$150,000.00) is hereby appropriated for agricultural extension work for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-four, and the sum of one hundred and seventy-five thousand dollars (\$175,000.00) is hereby appropriated for agricultural extension work for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-five, in order to meet the State's share of the funds provided by the Smith-Lever Congressional Act and to further promote the agricultural extension work.

State Hospital
at Raleigh.

SEC. 2. That the sum of four hundred and forty-four thousand dollars (\$444,000.00) annually, for the fiscal years end-

ing June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the State Hospital at Raleigh, including the epileptic department and including the insane Indians of Robeson County. The further sum of twenty-seven thousand three hundred dollars (\$27,300.00) annually, or so much thereof as may be necessary, is hereby appropriated for the support and maintenance of the criminal insane if removed from the State Penitentiary under the provisions of House Bill 596, Senate Bill 93 (now pending).

Support of
criminal insane.

SEC. 3. That the sum of four hundred and forty-five thousand dollars (\$445,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the State Hospital at Morganton.

State Hospital
at Morganton.

SEC. 4. That the sum of two hundred and thirty-five thousand dollars (\$235,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the State Hospital at Goldsboro, and the further sum of twenty-seven thousand three hundred dollars (\$27,300.00) annually, or so much thereof as may be necessary for the support and maintenance of the criminal insane of the negro race should they be removed from the State's Penitentiary, under the provisions of House Bill 596 and Senate Bill 93 (now pending).

State Hospital
at Goldsboro.

Support of
criminal insane.

SEC. 5. That the sum of one hundred and forty-six thousand dollars (\$146,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Caswell Training School.

Caswell Train-
ing School.

SEC. 6. That the sum of one hundred and twelve thousand five hundred dollars (\$112,500.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the School for the Deaf at Morganton.

School for the
Deaf at Morgan-
ton.

SEC. 7. That the sum of one hundred and thirty thousand dollars (\$130,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the School for the Deaf and Blind at Raleigh.

School for the
Deaf and Blind
at Raleigh.

SEC. 8. That the sum of sixty-five thousand dollars (\$65,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred

Orthopædic
Hospital.

and twenty-five, is hereby appropriated for the support and maintenance of the Orthopædic Hospital.

State Sanatorium. SEC. 9. That the sum of one hundred and thirty-five thousand dollars (\$135,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the State Sanatorium for Tuberculosis. The further sum of twenty thousand dollars (\$20,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, for the extension work for the said institution.

Stonewall Jackson Training School. SEC. 10. That the sum of one hundred and twenty thousand dollars (\$120,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Stonewall Jackson Training School. And the further sum of twenty thousand dollars (\$20,000.00) is hereby appropriated to pay the debts incurred in maintenance of said school prior to June thirtieth, one thousand nine hundred and twenty-three.

Home and Industrial School for Girls and Women. SEC. 11. That the sum of one hundred thousand dollars (\$100,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Home and Industrial School for Girls and Women.

Colored Reformatory and Training School. SEC. 12. That the sum of ten thousand dollars (\$10,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Colored Reformatory and Training School: *Provided*, that until said training school shall be established the Governor and Council of State may use as much of the above appropriation as may be necessary to provide for the delinquent colored youths as may be in the care of the Colored Oxford Orphanage.

Soldiers Home. SEC. 13. That the sum of sixty thousand dollars (\$60,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Soldiers Home.

Confederate Museum. SEC. 14. That the sum of two hundred dollars (\$200.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Confederate Museum at Richmond, Va.

SEC. 15. That the sum of two hundred and fifty dollars (\$250.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Confederate Cemetery.

Confederate
Cemetery.

SEC. 16. That the sum of one million dollars (\$1,000,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the payment of pensions to the Confederate soldiers and their widows, and the State Auditor is hereby authorized, empowered and directed to so apportion, distribute and divide the money herein appropriated, and to issue warrants to the several pensioners pro rata in the respective grades, so that the entire annual appropriation of the one million dollars (\$1,000,000.00) shall be paid each year to the pensioners, notwithstanding the amount so paid be in excess of the amounts fixed by law for the several grades: *Provided*, that the total amount distributed and paid to the said pensioners, under this or any other act, shall not exceed the sum of one million dollars (\$1,000,000.00) annually.

Pensions to
Confederate
soldiers and
widows.

Auditor to pro-
rate pensions to
absorb total ap-
propriation.

Proviso: amount
not exceeded.

SEC. 17. That the sum of ten thousand dollars (\$10,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Confederate Woman's Home.

Confederate
Woman's Home.

SEC. 18. That the sum of seventy-five thousand dollars (\$75,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the State Laboratory of Hygiene.

State Laboratory
of Hygiene.

SEC. 19. That the sum of fifty-seven thousand dollars (\$57,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance for the North Carolina Geological and Economic Survey.

North Carolina
Geological and
Economic Survey.

SEC. 20. That the sum of thirty thousand dollars (\$30,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Historical Commission.

Historical
Commission.

SEC. 21. That the sum of five thousand dollars (\$5,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated to the North Carolina State Library for the improvement of said library.

State Library.

SEC. 22. That the sum of twenty-seven thousand five hundred dollars (\$27,500.00) annually, for the fiscal years ending June

State Library
Commission.

thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the State Library Commission.

State Board of Health.
Appropriation for 1924.

SEC. 23. That the sum of three hundred thousand dollars (\$300,000.00) is hereby appropriated for the year ending June thirtieth, one thousand nine hundred and twenty-four, and the sum of three hundred and forty thousand dollars (\$340,000.00) is hereby appropriated for the fiscal year ending June thirtieth,

Appropriation for 1925.

one thousand nine hundred and twenty-five, for the support and maintenance of the State Board of Health, and all of its several bureaus and departments except the State Laboratory of Hygiene, to which a separate appropriation was made. This appropriation is made in lieu of any and all appropriations heretofore

Appropriation in lieu of all other appropriations.

made by any law or action of law for the State Board of Health, including printing of any of the bureaus or departments thereof, and that any and all such appropriations wherever in any law or section of law contained are hereby repealed, except the appropriation herein made to the State Laboratory of Hygiene. From the appropriation herein made the State Board of Health is directed to set aside, in the keeping of the State Treasurer, to be paid out by him on proper warrants, the sum of twenty-two thousand two hundred fifty-nine dollars and sixty-six cents (\$22,259.66) annually, for the years one thousand nine hundred and twenty-three and one thousand nine hundred and twenty-four, for the purpose of meeting the provisions of the "Act for the promotion of the welfare of maternity and infancy and for other purposes," being Act Public No. 97 of the Congress of the United States. The General Assembly of North Carolina hereby accepts the provisions of the said Act Public No. 97, and directs the State Board of Health, through its Bureau of Maternity and Infancy, to administer the provisions of said act.

Printing included.

Other appropriations repealed.

Apportionment to Bureau of Maternity.

Acceptance of Federal law.

Employment Bureau.

SEC. 24. That the sum of fifteen thousand dollars (\$15,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the employment bureau, as provided by chapter 131, Public Laws of 1921: *Provided*, that so much of the above amount as may be necessary shall be used for the establishment of a bureau for the employment of the deaf.

Proviso: bureau of employment for the deaf.

Oxford Orphan Asylum.

SEC. 25. That the sum of thirty thousand dollars (\$30,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Oxford Orphan Asylum.

Colored Oxford Orphanage.

SEC. 26. That the sum of twenty thousand dollars (\$20,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred

and twenty-five, is hereby appropriated for the support and maintenance of the Colored Oxford Orphanage.

SEC. 27. That the sum of thirty thousand dollars (\$30,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the State Board of Charities and Public Welfare.

State Board of
Charities and
Public Welfare.

SEC. 28. That the sum of one hundred and twenty-five thousand dollars (\$125,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the North Carolina National Guard.

North Carolina
National Guard

SEC. 29. That the sum of six hundred and fifty thousand dollars (\$650,000.00) for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-four, and the sum of seven hundred and twenty-five thousand dollars (\$725,000.00) for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the University of North Carolina.

University of
North Carolina.

Appropriation
for 1924.

Appropriation
for 1925.

SEC. 30. That the sum of three hundred and sixty-five thousand dollars (\$365,000.00) for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-four, and the sum of three hundred and eighty thousand dollars (\$380,000.00) for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the State College of Agriculture and Engineering.

State College of
Agriculture and
Engineering.
Appropriation
for 1924.

Appropriation
for 1925.

SEC. 31. That the sum of three hundred and fifty thousand dollars (\$350,000.00) for the fiscal year ending [June thirtieth,] one thousand nine hundred and twenty-four, and the sum of four hundred thousand dollars (\$400,000.00) for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the North Carolina College for Women.

North Carolina
College for
Women.

Appropriation
for 1924.

Appropriation
for 1925.

SEC. 32. That the sum of one hundred and twenty-five thousand dollars (\$125,000.00) for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-four, and the sum of one hundred and thirty-five thousand dollars (\$135,000.00) for the fiscal year ending June thirtieth, one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the East Carolina Teachers College.

East Carolina
Teachers College.

Appropriation
for 1924.

Appropriation
for 1925.

SEC. 33. That the sum of sixty thousand dollars (\$60,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Negro Agricultural and Technical College, and the further sum of thirty-one thousand dollars (\$31,000.00) is hereby

Negro Agri-
cultural and
Technical College.

Appropriation to pay debt.	appropriated to pay the outstanding indebtedness of said college incurred prior to June thirtieth, one thousand nine hundred and twenty-three.
State Board of Vocational Education.	SEC. 34. That the sum of fifteen thousand dollars (\$15,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated to the use of the State Board for Vocational Education in carrying out the provisions of chapter 172, Public Laws of 1921.
Child Welfare Commission.	SEC. 35. That the sum of twenty thousand dollars (\$20,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated for the support and maintenance of the Child Welfare Commission.
State Board of Education.	SEC. 36. That the sum of two million thirty-one thousand seven hundred and fifty dollars (\$2,031,750.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, is hereby appropriated to be expended by the State Board of Education in the following manner:
Subjects of expenditure.	SUBSEC. (a) The sum of one million two hundred and fifty thousand dollars (\$1,250,000.00) is hereby appropriated annually for the State Equalizing Fund, to be distributed in accordance with "An act to provide an equalizing fund for certain counties."
Equalizing fund.	SUBSEC. (b) The sum of fifty thousand dollars (\$50,000.00) is appropriated annually to the Appalachian Training School; and in like manner fifty thousand dollars (\$50,000.00) to the Cullowhee Normal School.
Appalachian Training School.	These amounts shall be expended by the State Board of Education in accordance with the provisions of "An act to place certain normal schools under control of the State Board of Education," chapter 61, Public Laws of 1921.
Cullowhee Normal School.	SUBSEC. (c) The sum of one hundred and fifty thousand dollars (\$150,000.00) is hereby appropriated annually for the support of Negro Normal Schools. After making provisions for the Elizabeth City Normal School, the Fayetteville Normal School, and the Slater Normal School, the remainder of this amount not appropriated to these three normal schools may be used by the State Board of Education in purchasing and maintaining the National Training School located at Durham: <i>Provided</i> , the amount paid for the plant shall not exceed fifty thousand dollars (\$50,000.00). These normal schools shall be operated by the State Board of Education, in accordance with the provisions of "An act to place certain normal schools under the control of the State Board of Education," chapter 61, Public Laws of 1921.
Law governing expenditure.	
Negro Normal Schools.	
Surplus after provision for existing schools may be used for purchase of National Training School at Durham. Proviso: limit of amount to be paid for plant.	
Law governing operation of schools.	

SUBSEC. (d) The sum of eighteen thousand dollars (\$18,000.00) is hereby appropriated annually for the maintenance of the Cherokee Normal School in accordance with "An act to place certain normal schools under the control of the State Board of Education," chapter 61, Public Laws of 1921.

SUBSEC. (e) The sum of eighty-five thousand dollars (\$85,000.00) is appropriated annually for County Summer Schools in accordance with subsection A, section 12, chapter 14, Public Laws of 1921.

SUBSEC. (f) The following amounts are hereby appropriated for rural high schools and for vocational education, to be expended as follows:

For Rural High Schools	\$125,000.00 annually	Rural high schools.
For Vocational Education	150,000.00 annually	Vocational education. Funds may be combined.

The funds of this subsection may be combined by the State Board of Education and expended in accordance with section 13, chapter 146, Public Laws of 1921, and not more than six thousand dollars (\$6,000.00) of the same may be expended annually in securing better supervision of the high schools.

SUBSEC. (g) The sum of fifty thousand dollars (\$50,000.00) is hereby appropriated annually for the next biennial period for medical inspection.

SUBSEC. (h) The following appropriations are hereby made annually to the following departments in the office of Superintendent of Public Instruction, which departments were created by chapter 146 of Public Laws of 1921:

For Division of Certification and Finance	\$30,000.00	Certification and finance.
For Division of Teacher Training	25,000.00	Teacher training.
For Division of Negro Education	15,000.00	Negro education.
For Division of Publications	5,000.00	Publications.

SUBSEC. (i) The sum of three thousand seven hundred and fifty dollars (\$3,750.00) is hereby appropriated annually for rural libraries, to be expended by the State Board of Education in accordance with law.

SUBSEC. (j) That the sum of twenty-five thousand dollars (\$25,000.00) is hereby appropriated annually to be expended by the State Board of Education, on recommendation of the State Superintendent of Public Instruction, in such a manner as will encourage the better teaching of civics, including good government, North Carolina History, health or physical education. The State Board of Education, on recommendation of the State Superintendent of Public Instruction, is hereby authorized to organize a department of school organization and a department of supervision of instruction and employ such director or directors and needed clerical assistance as may be necessary to carry out the provisions of this subsection, and the State Board of Education

For better teaching of civics.

State Board of Education may organize:
Department of school organization.
Department of supervision of instruction.
Employment of directors and clerks.

Acceptance of Federal funds.

Law specifically repealed.

Surplus of specific appropriations to supplement other departments.

Eastern Carolina Industrial Training School.

Rehabilitation of Caledonia farm.

Amount available.

is hereby authorized to accept any Federal funds that may be appropriated now or hereafter by the Federal Government for the encouragement of physical education and to make all needful rules and regulations for promoting physical education. Section 14, chapter 146, Public Laws of 1921, is hereby repealed.

SUBSEC. (k) If any part of the appropriations in subsections *c. d. e. f. g. h. i. and j* are not expended for the purposes specifically mentioned in either of the said sections, the balance may be used by the State Board of Education in supplementing the funds of either subsection in this section if, in its judgment, the needs of the same demand an increased appropriation.

SEC. 37. That the sum of five thousand dollars (\$5,000.00) annually, for the fiscal years ending June thirtieth, one thousand nine hundred and twenty-four and one thousand nine hundred and twenty-five, or so much thereof as may be necessary, is hereby appropriated for the support and maintenance of the Eastern Carolina Industrial Training School, as provided in House Bill 97 (now pending).

SEC. 38. That the sum of fifty-eight thousand dollars (\$58,000.00) is hereby appropriated for the purpose of buying horses, mules, and farming machinery and implements, and other necessary equipment for the rehabilitation of the Caledonia farm. This amount to be available after July first, one thousand nine hundred and twenty-three; and the Treasurer is authorized to pay the same on proper warrant to the State's Prison Board.

SEC. 39. That this act shall be in full force and effect from and after its ratification.

Ratified this 5th day of March, A. D. 1923.

CHAPTER 164

AN ACT SUPPLEMENTAL TO THE ACT KNOWN AS THE ACT TO PROVIDE A BOND ISSUE FOR PERMANENT IMPROVEMENT OF STATE INSTITUTIONS, BEING H. B. 1200 AND S. B. 1122 OF THE PRESENT GENERAL ASSEMBLY.

Preamble: bonds for additional story to Agricultural building.

That whereas, by H. B. 1200 and S. B. 1122, ratified March second, one thousand nine hundred and twenty-three, provision was made for the issuance of bonds in the sum of one hundred and twenty-five thousand dollars to provide an additional story to be erected upon the Agricultural building in order to provide offices for the State Department of Revenue; and

Preamble: construction impracticable.

Whereas, from an architectural standpoint it has been deemed impracticable to construct such additional story on the Agricultural building now in progress of construction: Therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Board of Public Buildings and Grounds is authorized and empowered, in its discretion, to have said sum of one hundred and twenty-five thousand dollars used in the construction of an addition to the said Agricultural building upon the property now owned by the State, in lieu of providing an additional story upon said building. Said addition, when constructed, to be used as follows: First two floors by the State Museum and the third, fourth and fifth floors by the State Department of Revenue.

Alternative use authorized

Use of building.

SEC. 2. This act shall be in force from and after its ratification. Ratified this the 5th day of March, A. D. 1923.

CHAPTER 165

AN ACT TO ABOLISH THE STATE HOSPITAL FOR THE DANGEROUS INSANE AND TO PROVIDE FOR THE COMMISSION AND CARE AND CURE OF SUCH INSANE AT OTHER STATE HOSPITALS.

The General Assembly of North Carolina do enact:

SECTION 1. Sections six thousand two hundred and thirty, six thousand two hundred and thirty-one, six thousand two hundred and thirty-two, six thousand two hundred and thirty-three, six thousand two hundred and thirty-four, and six thousand two hundred and thirty-five and the same are hereby repealed.

Sections repealed.

SEC. 2. Section six thousand two hundred and thirty-six be, and the same is hereby amended by striking out in line seven thereof the words "to the hospital for the dangerous insane" and substituting therefor "to the State Hospital at Raleigh," if the alleged criminal is white, or "to the State Hospital at Goldsboro" if the alleged criminal is colored, and if the alleged criminal is an Indian from Robeson County, "to the State Hospital at Raleigh, as now provided for insane Indians from Robeson County."

Transfer of inmates.

SEC. 3. The words "like patients in other State hospitals," in line ten of section six thousand two hundred and thirty-six, be stricken out and the proviso at the end of such section six thousand two hundred and thirty-six be repealed.

Maintenance of patients.

SEC. 4. Section six thousand two hundred and thirty-seven of the Consolidated Statutes be and the same is hereby amended by striking out the words in lines seventeen and eighteen thereof, "for the dangerous insane to which such person is or has been committed" and substituting therefor the words "designated in section two of this act"; and by striking out the words "for dangerous insane" in line twenty-two of said section and substituting therefor "designated in section two of this act."

Copy of evidence on inquest.

Committal.

SEC. 5. Section six thousand two hundred and thirty-eight be and the same is hereby amended by striking out the words "herein provided for" in line four thereof and substituting the words "designated in section two of this act," in lieu thereof.

Convicts becoming insane.

SEC. 6. Section six thousand two hundred and thirty-nine be and the same is hereby amended by striking out the words "for dangerous insane" in line three thereof and substituting therefor the words "designated in section two of this act," and by striking out the words "to said department" in line six thereof, and substituting therefor "to the hospital designated in section two of this act"; by striking out the words "for the dangerous insane" in line twelve thereof, and substituting "designated in section two of this act."

Hospitals to receive patients.

Verbal corrective.

SEC. 7. Section six thousand two hundred and forty of the Consolidated Statutes be and the same is hereby amended by striking out the word "the" in line eight, between the words "in" and "hospital," and substituting therefor the word "said," and by striking out the words "for the dangerous insane" in line eight; by striking out the words "for the dangerous insane" in line fourteen thereof.

Words stricken out.

Convicts with homicidal mania.

SEC. 8. Section six thousand two hundred and forty-one of the Consolidated Statutes be and the same is hereby amended by striking out the words "for the dangerous insane or to one of the other State hospitals for the insane" in lines nine and ten, and substituting therefor "designated in section two of this act," and by striking out the last three words of said section and substituting therefor "chapter one hundred and three of the Consolidated Statutes."

Hospital designated.

Duty of hospital authorities.

SEC. 9. Section six thousand two hundred and forty-two of the Consolidated Statutes be and the same is hereby amended so as to read as follows: "It shall be the duty of the duly constituted authorities of the State hospitals designated in this act for the insane to receive all such insane persons as shall be committed to said institutions in accordance with the provisions of this act, and to treat and care properly for the same until discharged in accordance with the provisions of the law."

Section repealed.

SEC. 10. Section six thousand two hundred and forty-three of the Consolidated Statutes is hereby repealed.

Distribution of patients.

SEC. 11. As soon as it may be, after the ratification of this act, all the dangerous insane now confined in the State hospital for dangerous insane at Raleigh shall be distributed to the hospitals designated in section two of this act.

Readiness of hospitals.

SEC. 12. The patients now confined in the State hospital for the dangerous insane shall not, however, be transferred as herein provided from such hospital to the other hospitals under the superintendent of the State Hospital for the Insane at Raleigh and the superintendent of the State Hospital for the Insane at Golds-

boro notifies the Superintendent of the State's Prison that they are ready to receive such patients.

SEC. 13. Until said State Hospitals for the Insane at Raleigh and Goldsboro are ready to receive the dangerous insane, as defined in article six of chapter one hundred and three of the Consolidated Statutes, said dangerous insane shall continue to be subject to the rules and regulations as now contained in said article six, and the various courts in the State in a proper case shall continue to use the machinery provided in article six above in dealing with said dangerous insane.

Action pending preparation to receive patients.

SEC. 14. Subject to the limitations contained in sections twelve and thirteen of this act, this act shall take effect from and after its ratification.

When act effective.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 166

AN ACT TO AMEND SUBCHAPTER 7 OF CHAPTER 136 OF THE PUBLIC LAWS OF 1917, RELATING TO SEWER CONSTRUCTION.

The General Assembly of North Carolina do enact:

That section one, subchapter seven, chapter one hundred thirty-six of the Public Laws of one thousand nine hundred and seventeen, being section twenty-eight hundred and five of the Consolidated Statutes, be amended by adding the following:

Law amended.

SECTION 1. It is the intention of this act that the powers herein granted to municipalities shall not repeal any special or local law or affect any proceedings under any special or local law relative to providing, constructing, establishing, maintaining or operating any system of sewerage in any municipality, or for the raising of funds therefor, but shall be deemed to be additional and independent legislation for such purposes, and to provide an alternative method of procedure for such purposes, and supplementary to those powers granted municipalities in their charters. In any case in which the provisions of this act are in conflict with the provision of any local statute or charter, then the governing body of any such municipality may, in its discretion, proceed in accordance with the provisions of such local statute or charter, or as an alternative method of procedure in accordance with the provisions of this act.

Special and local laws not repealed.

Additional legislation. Alternative method. Supplementary powers.

Procedure when acts conflict.

SEC. 2. When it is proposed by any municipality to provide, construct and establish a system of sewerage, or to provide for the extension of any such system, an order or resolution of the governing body of such municipality at a regular or special meeting shall be made stating generally, or as nearly as may be, the na-

Order for construction or extension of system.

Provision for assessment of cost.	ture of the proposed improvement. In such order or resolution such governing body may provide that the actual cost of the establishment and construction of such sewerage system, or any extension thereof, shall be assessed upon the lots and parcels of land abutting directly on the lateral mains of such sewerage system, or extension thereof, according to the extent of the respective frontage thereon, by an equal rate per foot of such frontage. Such governing body may provide in such order or resolution that the assessments to be levied in connection with such work may be paid in equal installments covering a period of not exceeding five years. Such order or resolution shall designate by a general description the improvement to be made, and the street or streets, or part or parts thereof, whereon the work is to be effected and the cost thereof to be assessed upon all abutting property and the terms and manner of payment. Such order or resolution after its passage shall be published in a newspaper published in such municipality, or if there be no such newspaper, such order or resolution shall be posted in three public places in such municipality for at least five days.
Payment of assessment by installments.	
Matters to be stated in order.	
Publication.	
Ascertainment of cost.	SEC. 3. Upon the completion of the construction and establishment of any such sewerage system, or of any such extension, the governing body shall compute and ascertain the total cost thereof.
Assessment.	The governing body shall thereupon make an assessment of such total cost, and for that purpose shall make out an assessment roll, in which must be entered the names of the persons assessed as far as can be ascertained, and the amount assessed against them respectively, with a brief description of the lots or parcels of land assessed.
Assessment roll.	
Deposit for inspection.	SEC. 4. Immediately after such assessment roll has been completed, the governing body shall cause it to be deposited in the office of the clerk of the municipality for inspection by parties interested, and shall cause to be published in the same manner as the order or resolution authorizing such work, a notice of the completion of the assessment roll, setting forth a description in general terms of the improvement, and the time fixed for the meeting of the governing body for a hearing of allegations and objections in respect of the special assessment, such meeting not to be earlier than ten days from the first publication or posting of said notice.
Publication of completion.	
Time for hearing objections.	
Hearing on objections.	SEC. 5. At the time appointed for that purpose, or at some other time to which it may adjourn, the governing body, or a committee thereof, must hear the allegations and objections of all persons interested, who appear and make proof in relation thereto.
Action.	The governing body may thereupon correct such assessment roll, either confirm the same or may set it aside, and provide for a new assessment. Whenever the governing body shall confirm an assessment for such a local improvement, the clerk of the
Entry of confirmation.	

municipality shall enter on the minutes of the governing body the date, hour and minute of such confirmation, and from the time of such confirmation the assessments embraced in the assessment roll shall be a lien on the real property against which the same are assessed, superior to all other liens and encumbrances. After the assessment roll is confirmed a copy of the same must be delivered to the tax collector, or other officer charged with the duty of collecting taxes.

Assessments a lien from entry.

Priority of lien.

Copy of roll to tax collector.

SEC. 6. If a person assessed is dissatisfied with the amount of the charge, he may give notice within ten days after such confirmation that he takes an appeal to the next term of the Superior Court of the county in which the municipality is located, and shall within five days thereafter serve a statement of facts upon which he bases his appeal: but the appeal shall not delay or stop the improvements. The appeal shall be tried at the term of court as other actions at law.

Notice of appeal.

Service of statement.
Appeal not to stay work.
Trial of appeal.

SEC. 7. The governing body may correct, cancel or remit any assessment for a local improvement, and may remit, cancel or adjust the interest or penalties on any such assessment. The governing body has the power when in its judgment there is any irregularity, omission, error or lack of jurisdiction in any of the proceedings relating thereto, to set aside the whole of the local assessment made by it, and thereupon to make a reassessment.

Correction, cancellation or remission of assessment.
Interest and penalties.

Power to set aside assessment.

SEC. 8. In the event such governing body of such municipality shall provide that said assessment may be paid in equal annual installments, then and in that event the property owner shall have the option and privilege of paying for the improvement as hereinbefore provided for, in cash, or if they should elect and give notice of the fact in writing to the municipality within thirty days after the notice mentioned in the next succeeding section, they shall have the option and privilege of paying the assessment in not less than the number of equal annual installments as may have been determined by the governing body in the original order or resolution authorizing the improvement. Such installments shall bear interest at the rate of six per cent per annum from the date of the confirmation of the assessment roll, and in case of the failure or neglect of any property owner to pay any installment when the same shall become due and payable, then and in that event all of the installment remaining unpaid shall at once become due and payable, and such property shall be sold by the municipality under the same rules, regulations, rights of redemption and savings as are now prescribed by law for the sale of land for unpaid taxes. The whole assessment may be paid at the time of paying any installment by the payment of the principal and the interest accrued to that date.

Option of cash payment.

Election of payment in installments.

Interest rate.

Unpaid installments matured by default.

Sale of property.

Payment of whole assessment.

Notice for payment of assessment.

Interest for non-payment.

Proviso: maturity of installments.

Penalties as for unpaid taxes.

SEC. 9. After the expiration of twenty days from the confirmation of an assessment roll the tax collector, or such other officer of the municipality as the governing body may direct so to do, shall cause to be published in a newspaper, or, if there is no such newspaper, shall cause to be posted in at least three public places therein a notice that any assessment contained in the assessment roll, naming and describing it, may be paid to him at any time before the expiration of thirty days from the first publication of the notice, without any addition. In the event the assessment be not paid within such time the same shall bear interest at the rate of six per cent per annum from the date of the confirmation of the assessment roll and shall become due and payable on the date on which taxes are payable: *Provided*, that when an assessment is divided into installments, one installment shall become due and payable each year on the date on which taxes are due and payable. If any assessment or installment thereof is not paid when due, it shall be subject to the same penalties as are now prescribed for unpaid taxes, in addition to the interest herein provided for.

SEC. 10. This act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 167

AN ACT TO REGULATE NUMBERING OF COTTON BALES BY PUBLIC GINNERIES.

The General Assembly of North Carolina do enact:

Public gin defined.

Every bale to be numbered serially.
Mark in colors on bagging.
Metal strip attached to ties.

Impress on ties.

Misdemeanor.

Punishment.

SECTION 1. That any person, firm or corporation operating any public cotton gin, that is, any cotton gin other than one ginning solely for the individual owner, owners, or operators thereof, shall hereafter be required to distinctly and clearly number, serially, each and every bale of cotton ginned, in one of the following ways: (1) mark in color upon the bagging of the bale, in figures; (2) attach a metal strip carrying serial number to one of the ties of the bale and ahead of the tie lock, and so secure it that ordinary handling will not remove or disfigure the number; (3) impress the serial number upon one of the bands or ties around the bale.

SEC. 2. That any person, firm or corporation failing or refusing to comply with the preceding section shall be guilty of a misdemeanor for each and every offense, and upon conviction shall be fined not exceeding fifty dollars or imprisoned not more than thirty days.

SEC. 3. That this act shall be in force from and after August
fifteenth, one thousand nine hundred and twenty-three.

When act
effective.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 168

AN ACT TO INCREASE THE MEMBERS OF THE FISHERIES COMMISSION BOARD.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and sixty-nine of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended so as to read as follows:

"Sec. 1869. For the purpose of enforcing laws relating to all fish, there is hereby created a Fisheries Commission, which shall consist of eleven members appointed by the Governor and confirmed by the Senate, at least six of whom shall be from the several fishing districts of the State, and shall have a practical knowledge of or be familiar with the fishing industry, who shall be denominated the Fisheries Commission Board. Four of said members shall be appointed for a term of two years from April first, one thousand nine hundred and twenty-three, four for a term of four years from said date, and three for a term of six years from said date, and shall be so designated by the Governor in his message to the Senate appointing them. Any commissioner appointed by the Governor under this act may be removed by him for cause. In the case of death, resignation, removal from the State, removal by the Governor for cause, or mental disability of any commissioner during his term of office, his successor shall be appointed by the Governor to fill out the unexpired term, and such appointment shall be reported to the next session of the Senate for its action. If the Senate shall refuse to confirm any appointee of the Governor, then it shall be his duty to appoint another and send his name to the Senate for its action. At the expiration of the term of office of any of said commissioners, his successor shall be appointed in a like manner by the Governor for a term of six years

Fisheries Com-
mission created.
Number and
appointment.

Six to be from
fishing districts.

Official title.
Terms of ap-
pointment.

Removal for
cause.

Vacancies.

Report of
appointment.
Appointment on
refusal to con-
firm.

Appointment of
successors.

"The eleven members shall receive four dollars per day each and traveling expenses while attending meetings of the board: *Provided*, the per diem and expenses shall not exceed two hundred and fifty dollars (\$250.00) each per annum: *Provided further*, that the chairman shall receive such compensation as the board may allow."

Pay of members.

Provide: limi-
tation.
Provide: chair-
man.

SEC. 2. Any money that may be in the State Treasury on April first, one thousand nine hundred and twenty-three, to the credit

Moneys credited
to board.

Transfer of
equipment and
supplies.

of the present Fisheries Commission Board shall be held by the State Treasurer to the credit of the Fisheries Commission Board created by this act, and said board is authorized to pay out of the Fisheries Commission fund all just claims that may be outstanding against the present Fisheries Commission Board. All boats, fishing and oyster tackle, office supplies, stationery, and all other supplies of whatever character belonging to the present Fisheries Commission Board shall be transferred to the Fisheries Commission Board created by this act on or before April first, one thousand nine hundred and twenty-three.

Powers and
duties confirmed.

SEC. 3. That all powers and duties imposed by chapter thirty-seven of the Consolidated Statutes of one thousand nine hundred and nineteen, and the amendments heretofore or hereafter made to the same, upon the present Fisheries Commission Board be and the same are hereby conferred upon the Fisheries Commission Board created by this act.

Repealing clause.

SEC. 4. All laws and parts of laws in conflict with this act are hereby repealed.

SEC. 5. This act shall take effect from and after its ratification. Ratified this the 6th day of March, A. D. 1923.

CHAPTER 169

AN ACT TO AMEND CHAPTER 196, PUBLIC LAWS OF 1913,
IN REGARD TO HOLDING THE SUPERIOR COURTS OF
THE TWELFTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

Law amended.

Section amended.

That chapter one hundred and ninety-six, Public Laws of one thousand nine hundred and thirteen, and section one thousand four hundred and forty-three of the Consolidated Statutes, pertaining to holding of Superior Courts in the counties of Guilford, Davidson and Stokes, be amended as follows:

Schedules set
out.

SECTION 1. That the Superior Courts of Guilford, Davidson and Stokes counties shall be opened and held at the times hereinafter set forth, to wit:

Guilford County.

GUILFORD COUNTY.

Sixth Monday before the first Monday in March, one week.
First Monday in March, two weeks.

Eighth Monday after the first Monday in March, one week.

Fifteenth Monday after the first Monday in March, one week.

Fifth Monday before the first Monday in September, one week.

Second Monday after the first Monday in September, two weeks.
Tenth Monday after the first Monday in September, one week.
Fifteenth Monday after the first Monday in September, one week.

For the trial of criminal cases only.

Eighth Monday before the first Monday in March, two weeks.
Fourth Monday before the first Monday in March, two weeks.
Second Monday after the first Monday in March, two weeks.
Sixth Monday after the first Monday in March, two weeks.
Tenth Monday after the first Monday in March, two weeks.
Thirteenth Monday after the first Monday in March, two weeks.
Fourth Monday before the first Monday in September, two weeks.

First Monday before the first Monday in September, two weeks.

Fourth Monday after the first Monday in September, two weeks.

Eighth Monday after the first Monday in September, two weeks.

Thirteenth Monday after the first Monday in September, two weeks.

For the trial of civil cases only.

DAVIDSON COUNTY.

Davidson County.

Fifth Monday before the first Monday in March, one week.
Ninth Monday after the first Monday in March, one week.
Sixteenth Monday after the first Monday in March, one week.
Second Monday before the first Monday in September, one week.

For the trial of criminal cases only.

Second Monday before the first Monday in March, two weeks.
Twelfth Monday after the first Monday in March, one week.
Seventh Monday before the first Monday in September, two weeks.

First Monday after the first Monday in September, one week.
Eleventh Monday after the first Monday in September, two weeks mixed.

For the trial of civil cases only.

STOKES COUNTY.

Stokes County.

Fourth Monday after the first Monday in March, one week.
Sixth Monday after the first Monday in September, one week.
For the trial of criminal cases only.

Fifth Monday after the first Monday in March, one week.
Eighth Monday before the first Monday in September, one week.
Seventh Monday after the first Monday in September, one week.
For the trial of civil cases only.

Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

When act effective. SEC. 3. That this act shall take effect and be in force from and after July first, one thousand nine hundred and twenty-three. Ratified this the 6th day of March, A. D. 1923.

CHAPTER 170

AN ACT TO AMEND SECTION 1893, CHAPTER 37, OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

Section amended. SECTION 1. Amend section one thousand eight hundred and ninety-three, chapter thirty-seven, by striking out in line eleven the following, "crab meat ten cents a gallon," and insert in lieu thereof "crab meat two and one-half cents a gallon."

Crab meat.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 171

AN ACT TO PLACE CERTAIN SOLDIERS AND WIDOWS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

Names placed on roll.

SECTION 1. That Mrs. Ellsberry Whedbee, Sr., and Mrs. Mattie I. Trodgen of Perquimans County; Mrs. Alice Rogers of Iredell County; Mrs. Julia Mannel and Mrs. Diner Mond of Stokes County; C. C. Ashe and D. K. Collins of Swain County; Mrs. J. L. Davis of Alamance County; Mrs. Martha Bynum of Durham County; Mrs. Martha E. Duckett of Buncombe County; Mrs. Henry Brooks of Pitt County; Mrs. M. T. Taylor of Hertford County; Mrs. Rosa Hart and Mrs. Lizzie Hart of Granville County; R. H. Riggan of Surry County; Mrs. Laura A. Armstrong of Tyrrell County; Mrs. Elizabeth Allen of Jackson County; Mrs. Alice V. Bell of Chowan County; Mrs. Unia Sain of Davie County; Mrs. Addie J. Hoyal of Cleveland County; Mrs. Martha J. Mintz of Cleveland County; Mrs. Alice Watts of Wilkes County; Mrs. Helen G. Lane of New Hanover County; Mrs. Catherine Carpenter and Mrs. Mary I. Ross of Anson County; Mrs. Robert Elliott of Macon County; R. F. Phipps, J. C. Grier, Orelene Young, Mrs. Sallie Whittington and Mrs. Lina Gadd of

Ashe County; J. L. Ledbetter of Henderson County; J. Y. Hord and Elizabeth Allman of Jackson County; and Mrs. Rachel R. Baker of Mecklenburg County; Mrs. Neill McCullum, Mrs. J. E. Alford and J. B. McCullum of Robeson County; Mrs. Isaac O. Rich of Watauga County; George H. Simmons of Onslow County; Mrs. N. S. Miller, Mrs. Sarah A. E. Hensley and W. M. Powell of Burke County; Ellen Hensley of Yancey County; Ben V. Peek and D. R. Higgs of Madison County; Mrs. Lydia E. Sumerell, Mary Ann Ganor, Bithena Noble and Mrs. W. H. Harris of Pitt County; Mrs. Lizzie Skulls of Hoke County; Etta Ramsey of Wake County; Hilliard H. Hill of Beaufort County; Mrs. S. E. King of Cherokee County; Elizabeth Grice, Columbus County; Fannie Benton, Columbus County; Helen G. Lane, New Hanover County; Mrs. Fannie Bishop, New Hanover County; Mrs. D. H. Cook, Montgomery County; Charity Newell, Guilford County; Mrs. F. P. Smith, Rockingham County; A. A. Anderson, Davie County; Mrs. J. W. Pike, Wake County; W. F. Phillips, Chatham County; Mrs. A. P. Puett, Caldwell County, he and are hereby placed on the pension roll for their respective counties, in the fourth class.

Provided, that the names of those placed upon the pension roll either by virtue of this or any special act during the session of one thousand nine hundred and twenty-three be referred to the State Board of Pensions, which shall have full power to investigate and to remove from said pension roll any one who in their judgment should be removed for any cause.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

Proviso: names referred to State Board of Pensions.

Power of investigation and removal.

CHAPTER 172

AN ACT PROVIDING FOR ADDITIONAL CLERICAL ASSISTANCE IN THE OFFICE OF THE STATE TREASURER.

The General Assembly of North Carolina do enact:

SECTION 1. The State Treasurer, by and with the consent and advice of the Governor and Council of State, is authorized to employ an additional clerk in the Treasury Department, whose compensation and duties shall be fixed by the State Treasurer, by and with the consent and advice of the Governor and Council of State.

Employment authorized.

Compensation and duties.

SEC. 2. The compensation of such additional clerk as may be employed pursuant to this act shall be paid as other officers and clerks are paid.

Payment.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 173

AN ACT TO AMEND SECTION 2277 OF THE CONSOLIDATED STATUTES, RELATING TO INSPECTION OF HOSPITALS AND SANITARIUMS.

The General Assembly of North Carolina do enact:

Cost.

Inspections.

Certificate.

Certificate
posted.

SECTION 1. That section two thousand two hundred and seventy-seven of the Consolidated Statutes be and the same is hereby amended by inserting between the word "hotels" and the word "all" in line four of said section the words "or hospitals," and by inserting between the word "restaurants" and the word "in" in said line the words "hospitals and sanitariums, public and private," and by inserting in line five, between the word "restaurant" and the word "it," the words "hospital or sanitarium"; and that said section be further amended by putting a comma in place of the period at the end thereof and adding the words "hospital or sanitarium."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 174

AN ACT TO AMEND CHAPTER 2 OF THE PUBLIC LAWS OF THE EXTRA SESSION OF 1920, CHAPTER 196 OF THE PUBLIC LAWS OF 1921, AND OTHER ACTS AMENDATORY THERETO, RELATING TO THE BUDGET COMMISSION, AND FOR OTHER PURPOSES RELATING TO THE FINANCES OF THE STATE.

The General Assembly of North Carolina do enact:

Law amended.

Meeting of
Commission.

Election of
secretary.
Compensation.

Record of
proceedings.
Custody of papers
and documents.

SECTION 1. That chapter two of the Public Laws of the Extra Session of one thousand nine hundred and twenty, creating the Budget Commission, be and the same is hereby amended as follows:

SEC. 2. The Budget Commission shall meet in the Capitol on the second Monday in September in the year one thousand nine hundred and twenty-four and biennially thereafter. At such meeting it may elect a secretary, who shall receive such compensation as shall be fixed by the Budget Commission.

SEC. 3. The secretary shall keep an accurate record of the proceedings of the Budget Commission and shall have custody of all papers, statements, reports and other documents coming into the possession of the Budget Commission, and at the expiration of the term of the Budget Commission appointing him, he

shall turn the same over to the Secretary of State, who shall preserve and file the same away for future reference.

SEC. 4. In addition to the other powers conferred upon the Budget Commission, it shall hereafter have the power to cause any department collecting or disbursing money to be audited if, in the opinion of the commission, it is necessary to do so to ascertain its true condition; to examine under oath any official or head of any department or any clerk or employee thereof; to compel the production of papers, books of account and other documents in the possession or under the control of such officer or head of department; to require such other and further reports from officers and heads of departments as it may deem necessary and proper for the purpose of ascertaining the financial condition of the State; to visit and inspect the various departments and institutions collecting, receiving or disbursing the public funds of the State; to examine under oath the heads and other employees of any other institution receiving money from the public funds of the State; to require the heads of any department or institution collecting or receiving money from the funds of the State to make and file statements in more detail than those required by the act to be filed, whenever in its opinion it is necessary so to do, and in general to make a full and complete examination of the financial condition of the State, both in respect to money received and money disbursed, to the end that it may come into the possession of full and detailed information as to the financial needs and condition of the State, and make report thereof to the next General Assembly.

SEC. 5. All reports required by chapter two of the Public Laws of the Extra Session of one thousand nine hundred and twenty to be filed with the Budget Commission by any officer shall be filed with the commission on or before the second Monday in September, instead of the first day of November or any other date named in the act, and to that end chapter two of the Public Laws of the Extra Session of one thousand nine hundred and twenty is hereby amended so as to require all such reports to be filed with the commission not later than the second Monday in September.

SEC. 6. Every officer and every head of every department of the State receiving money from the collection of taxes, fees or other moneys belonging to the public funds, shall on the first day of each and every month, beginning with the first day of April, one thousand nine hundred and twenty-three, transmit to the Governor a statement showing the amount of money received during the previous month by such officer or head of department, and in general the source from which it was received, the amount of money disbursed by such officer or head of department, and in general the purposes for which it was disbursed, the bal-

Papers turned over.
Preservation and filing.

Audit of departments.

Examinations under oath.
Production of books and papers

Further reports from officers and heads of departments.

Visitation and inspection of departments and institutions.
Examinations under oath.

Reports giving fuller details from departments and institutions.

Full and complete examination.

Report.

Time for filing reports.

Monthly reports to Governor.

Beginning of requirement.

Details required.

ance on hand in the hands of such officer or head of department, or any deficit, the banking or trust company in which any balance on hand is deposited and in whose name such deposits are carried, and to what fund any balances belong; a statement of all notes and bonds which may have been issued during the preceding month and the purposes for which such notes and bonds were issued; the amount of money received from the sale of such notes and bonds and the persons, firms or corporations to whom such notes or bonds were sold; the amount paid to any institution to which an appropriation has been made and the balance due and unpaid on appropriations to such institution; all of which said reports shall be made upon forms adopted and approved by the Governor, which shall be prepared and printed, and distributed, the cost of printing the same to be paid for from the general fund as is other public printing.

Forms.

Cost of printing.

Auditor to file monthly balance sheet.

Forms.

Copies of monthly reports.

Copy transmitted to Budget Commission.

Copy filed.

Payment of secretary and of cost of audit.

Recommendations made by Budget Commission.

Reports open to inspection.

SEC. 7. The State Auditor shall, on the first day of each and every month hereafter, beginning with the first day of April, one thousand nine hundred and twenty-three, file with the Governor a monthly balance sheet, showing the financial condition of the State, using such forms as may be prepared and approved by the Governor.

SEC. 8. Every officer and head of department required by this act to make reports to the Governor shall keep on file in his office two copies of each monthly report, one of which shall be transmitted to the Budget Commission biennially on the first day of September, the other of which he shall retain on file.

SEC. 9. The compensation of the secretary and the cost of any audit and any other expenses incurred by authority of this act shall be paid by the State Treasurer upon warrant of the State Auditor as provided for in section twelve of chapter two of the Public Laws of the Extra Session of one thousand nine hundred and twenty.

SEC. 10. The report of the Budget Commission may contain, in addition to the requirements of chapter two of the Public Laws of the Extra Session of one thousand nine hundred and twenty, other and further recommendations touching the financial condition and needs of the State or of any of its institutions as to an accounting and auditing system and such other matters as in the opinion of the commission should be called to the attention of the General Assembly.

SEC. 11. All reports required to be filed with the Governor shall be open to public inspection at all times.

SEC. 12. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 175

AN ACT TO APPOINT MEMBERS OF THE COUNTY BOARDS OF EDUCATION IN THE RESPECTIVE COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The board of education in each county shall consist of either three members or of five members. The counties of Ashe, Alamance, Avery, Bertie, Burke, Chatham, Columbus, Cumberland, Dare, Durham, Franklin, Granville, Guilford, Haywood, Hoke, Jackson, Mecklenburg, Martin, Pamlico, Person, Pitt, Richmond, Robeson, Rockingham, Rowan, Sampson, Surry, Wilson and Union shall have five members. All other counties shall have three members. The members appointed under this act shall qualify by taking the oath of office on or before the first Monday in April, but they shall elect a county superintendent before April fifteenth, one thousand nine hundred and twenty-three.

SEC. 2. Members of the county board of education for the several counties as given below are hereby appointed, the appointment of the said members, except where otherwise noted herein, being for a term of two years only from the first Monday in April, one thousand nine hundred and twenty-three.

Alamance—Dr. T. S. Faucett, Dr. R. G. McPherson, McBryde Holt.

Alexander—C. W. Mayberry.

Alleghany—M. A. Higgins for a term of six years.

Anson—J. E. Carter.

Ashe—J. O. Goodman, J. C. Gambill, each for a term of six years.

Avery—John F. Hampton, Gus Coffey, Harrison Baird.

Beaufort—John B. Sparrow.

Bertie—T. A. Smithwick, R. A. Urquhart, W. A. Tayloe.

Bladen—Fletcher Council.

Brunswick—J. W. Pickett, G. H. Romark.

Baucombe—S. G. Bernard, J. T. Roberts.

Burke—W. E. McConnaughey, W. S. Butler.

Cabarrus—W. F. Smith.

Caldwell—B. B. Hayes for a term of six years; W. J. Lenoir for a term of four years.

Camden—George W. Burnham, T. B. Godfrey, Thomas Whaley.

Caswell—L. A. Gwynn, J. O. Fitzgerald, R. I. Newman.

Catawba—Oscar Sherrill, Chas. C. Huitt, each for a term of six years; Fred T. Foard for a term of two years.

Chatham—J. M. Marley for a term of six years; P. G. Farrar for a term of four years; Moody Womble for a term of two years.

Cherokee—Mrs. W. B. Fisher, J. T. Palmer, T. T. Johnson.

Chowan—T. W. Elliott.

Number of board.
Counties having five members.

Other counties three members.
Date for qualification.

Election of county superintendent.
Appointment.

Term of office.

Alamance County.

Alexander County.

Alleghany County.

Anson County.

Ashe County.

Avery County.

Beaufort County.

Bertie County.

Bladen County.

Brunswick County.

Buncombe County.

Burke County.

Cabarrus County.

Caldwell County.

Camden County.

Caswell County.

Catawba County.

Chatham County.

Cherokee County

Chowan County

Clay County.	<i>Clay</i> —Abner Chastain.
Columbus County.	<i>Columbus</i> —Clyde M. Gore, J. Leon Lewis, Marshall B. McAuley, Joseph A. Powell, W. Avery Thompson.
Craven County.	<i>Craven</i> —C. A. Whitford.
Cumberland County.	<i>Cumberland</i> —John W. Hall, A. B. Yarborough, each for a term of six years; John S. Ray for a term of four years; J. B. Wilkins for a term of two years.
Currituck County.	<i>Currituck</i> —W. H. Gallop, Clyde Mathias.
Dare County.	<i>Dare</i> —Octavius Fulcher, Calvin Payne, I. H. Scarborough.
Davidson County.	<i>Davidson</i> —Ollin T. Davis for a term of six years.
Davie County.	<i>Davie</i> —J. B. Johnston for a term of six years.
Duplin County.	<i>Duplin</i> —L. Middleton for a term of six years.
Durham County.	<i>Durham</i> —W. I. Cranford, H. L. Unstead.
Edgecombe County.	<i>Edgecombe</i> —M. G. Mann, H. L. Brake, R. H. Speight.
Forsyth County.	<i>Forsyth</i> —W. N. Poindexter.
Franklin County.	<i>Franklin</i> —W. A. Mullins, J. B. Jones, Ashley Johnson.
Gaston County.	<i>Gaston</i> —J. H. Rudisill.
Gates County.	<i>Gates</i> —E. A. Benton, G. D. Gatling.
Graham County.	<i>Graham</i> —S. P. Hardwood, T. A. Morphew.
Granville County.	<i>Granville</i> —C. H. Cheatham, R. G. Rogers, R. S. Hart, H. M. Hobgood.
Greene County.	<i>Greene</i> —B. F. D. Albritton.
Guilford County.	<i>Guilford</i> —Dred Peacock, D. M. Chrisman, S. E. Coletrain.
Halifax County.	<i>Halifax</i> —N. L. Stedman.
Haywood County.	<i>Haywood</i> —Paul Hyatt, Glenn Palmer, Hugh J. Sloan.
Henderson County.	<i>Henderson</i> —H. E. Erwin for a term of six years; J. W. Morgan for a term of four years; J. A. Hudgins, for a term of two years.
Hertford County.	<i>Hertford</i> —John E. Vann, B. G. Williams, G. C. Picot.
Hoke County.	<i>Hoke</i> —D. H. Johnson, J. A. Hodgins, Jesse Gibson.
Hyde County.	<i>Hyde</i> —J. A. Polson, W. J. Midyette, J. H. Mason.
Iredell County.	<i>Iredell</i> —W. C. Wooten for a term of six years.
Jackson County.	<i>Jackson</i> —J. M. Watson, M. Buchanan, J. W. Buchanan.
Johnston County.	<i>Johnston</i> —W. G. Wilson.
Jones County.	<i>Jones</i> —F. J. Koonce.
Lee County.	<i>Lee</i> —E. H. Buchan.
Lenoir County.	<i>Lenoir</i> —W. B. Becton.
Lincoln County.	<i>Lincoln</i> —M. S. Rudisill.
Macon County.	<i>Macon</i> —H. M. Bascom for a term of six years.
Madison County.	<i>Madison</i> —M. B. McDevitt.
Martin County.	<i>Martin</i> —K. B. Crawford, B. M. Worsley, W. H. Holliday, Nathan Rogers, John Getsinger.
Mecklenburg County.	<i>Mecklenburg</i> —C. H. Caldwell, H. Connor Reid, each for a term of six years; Plummer Stewart for a term of two years.
Mitchell County.	<i>Mitchell</i> —W. W. Bailey, W. C. Berry, D. F. Fortner.
Montgomery County.	<i>Montgomery</i> —W. B. Cochrow.
Moore County.	<i>Moore</i> —W. H. H. Lawhorn, J. R. McQueen.
Nash County.	<i>Nash</i> —A. F. Manning.

<i>New Hanover</i> —Herbert McClammy for a term of six years;	New Hanover County.
<i>J. L. Sprunt</i> for a term of two years.	
<i>Northampton</i> —A. L. Lassiter.	Northampton County.
<i>Onslow</i> —N. E. Day.	Onslow County.
<i>Orange</i> —C. A. McDade.	Orange County.
<i>Pamlico</i> —S. M. Campen for a term of six years; S. E. McCotter for a term of four years.	Pamlico County.
<i>Pasquotank</i> —W. J. Saunders.	Pasquotank County.
<i>Pender</i> —H. M. Page.	Pender County.
<i>Perquimans</i> —J. H. Miller.	Perquimans County.
<i>Person</i> —C. T. Hall, J. A. Fogleman.	Person County.
<i>Pitt</i> —A. G. Cox for a term of six years.	Pitt County.
<i>Polk</i> —S. B. Weaver.	Polk County.
<i>Richmond</i> —J. P. Gibbons.	Richmond County.
<i>Robeson</i> —Lucius McRae.	Robeson County.
<i>Rockingham</i> —A. D. Hopkins, B. Frank Mebane.	Rockingham County.
<i>Rowan</i> —Jas. M. McCorkle for a term of six years.	Rowan County.
<i>Rutherford</i> —Mrs. Wiseman.	Rutherford County.
<i>Sampson</i> —Wm. A. Jackson for a term of six years; J. M. Powell for a term of four years; H. Sivertson for a term of two years.	Sampson County.
<i>Scotland</i> —T. L. Henly, W. G. Shaw.	Scotland County.
<i>Stanly</i> —S. L. Gullledge for a term of six years; W. A. Hough for a term of two years.	Stanly County.
<i>Stokes</i> —W. S. Steele.	Stokes County.
<i>Surry</i> —J. F. Carter, J. J. Richards.	Surry County.
<i>Swain</i> —R. J. Roane.	Swain County.
<i>Tyrrell</i> —R. R. Davenport.	Tyrrell County.
<i>Union</i> —W. D. Hawfield, J. Z. Greene.	Union County.
<i>Vance</i> —W. D. Horner.	Vance County.
<i>Wake</i> —M. B. Chamblee.	Wake County.
<i>Warren</i> —Miss Anna D. Graham.	Warren County.
<i>Washington</i> —Wm. R. Hampton, Wm. Wiley.	Washington County.
<i>Watauga</i> —D. D. Daugherty, Lloyd M. Hodges.	Watauga County.
<i>Wayne</i> —J. E. Kelly.	Wayne County.
<i>Wilkes</i> —James S. Kilby.	Wilkes County.
<i>Wilson</i> —N. L. Barnes, J. H. Thompson, Doane Herring, each for a term of four years; J. B. Eason, W. H. Dixon, each for a term of two years.	Wilson County.
<i>Yadkin</i> —T. J. Phillips.	Yadkin County.
<i>Yancey</i> —L. D. Gillispie.	Yancey County.
SEC. 3. All members of the board of education in the several counties of the State who are now holding office under appointments heretofore made, and whose terms of office do not expire prior to the first Monday in April, one thousand nine hundred and twenty-five, shall continue and remain in office until said first Monday in April, one thousand nine hundred and twenty-five, at which time the terms of office of all such members shall	Terms of members now in office.

Proviso: terms of office as named in acts making appointments.

Proviso: terms in counties for which full boards are named.

Repealing clause.

expire: *Provided, however*, that the terms of office of the members of the board of education heretofore appointed for the counties of Ashe, Chatham, Catawba, Davie, Davidson, Iredell, Cumberland, Macon, Mecklenburg, New Hanover, Pamlico, Pitt, Rowan, Sampson, Stanly, Alleghany and Carteret shall not be changed or shortened, but shall continue for the full time named in the act or acts appointing same: *Provided further*, that in any county for which a full membership of the board of education is appointed by this act the terms of office of all present members of the board of education for such counties shall expire on the first Monday in April, one thousand nine hundred and twenty-three.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 176

AN ACT TO AMEND SECTION 7671 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE REPRINTING OF SUPREME COURT REPORTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred and seventy-one of the Consolidated Statutes be amended so that it shall hereafter read as follows:

"7671. *Reprint of Supreme Court Reports.*

Reports to be reprinted.

Reprints without alteration.

Exception.

Continuation of republication.

"The Secretary of State is authorized and directed to have such of the reports of the Supreme Court of the State of North Carolina as he has not on hand for sale republished and numbered consecutively, retaining the present numbers and names of the reporters, and, by means of star pages in the margin, retaining the original numbering of the pages. The Secretary of State is authorized and directed to have such reports reprinted, without any alterations whatsoever from the original edition thereof, except that the briefs of counsel contained in the older reports shall be omitted in the reprints. The reprinting shall be done as other State printing is done. Such republication shall thus continue until the State shall have for sale all of such reports, and hereafter, when the editions of any number or volume of the Supreme Court Reports shall be exhausted, it shall be the duty of the Secretary of State to have the same reprinted under the pro-

visions of this act: *Provided, however,* that in reprinting the reports that have already been annotated, the annotations and the additional indexes therein shall be retained; and *Provided further,* that the consolidation of certain volumes as required by standing rule sixty-two of the Supreme Court shall be observed."

Provide: reprint of annotated volumes.
Provide: consolidation of volumes.

SEC. 2. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923. .

CHAPTER 177

AN ACT TO AMEND SECTION 3870 OF THE CONSOLIDATED STATUTES, RELATING TO COMPENSATION OF THE ATTORNEY-GENERAL'S STENOGRAPHER AND CLERK.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and seventy of the Consolidated Statutes be and the same is hereby amended by striking from said section that portion of line five which begins with the word "The" and all of lines six and seven, and substituting in lieu thereof the following: "The Attorney-General shall also be allowed a stenographer who shall serve also as criminal statistics clerk, whose salary shall be fixed by the Governor and Council of State not to exceed twenty-four hundred dollars per year."

Section amended.

Stenographer.
Criminal statistics clerk.
Salary.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 178

AN ACT FIXING THE TERMS OF SUPERIOR COURT FOR SCOTLAND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the terms of the Superior Court for Scotland County shall be opened and held in each year as follows:

Schedule of terms.

The first Monday after the first Monday in March for one week for the trial of civil cases only; eighth Monday after the first Monday in March for one week for the trial of criminal and

civil cases; thirteenth Monday after the first Monday in March for one week for the trial of criminal and civil cases; eighth Monday after the first Monday in September for one week for the trial of civil cases only; twelfth Monday after [first] Monday in September for two weeks for the trial of criminal and civil cases.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 179

AN ACT TO COMPENSATE CHAS. A. HIGGS, JANITOR, FOR EXTRA SERVICE DURING THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

Allowance.

SECTION 1. That the State Treasurer is hereby ordered to pay on the warrant of the Auditor, to Chas. A. Higgs, janitor for the Agricultural Department, the sum of one dollar per day for each day of the session of the General Assembly for extra services rendered committees and members thereof.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 180

AN ACT TO AMEND SECTION 6367 AND 6373 OF CHAPTER 106 OF THE CONSOLIDATED STATUTES, KNOWN AS THE BLUE-SKY LAW.

The General Assembly of North Carolina do enact:

Promotion
expenses.

SECTION 1. Amend section six thousand three hundred and sixty-seven by striking out, after the words "in excess of" in line eight, the words "one per centum of the amount actually paid upon separate subscriptions (or in lieu thereof may be inserted or one dollar (\$1.00) per share from every fully paid subscription)," and insert in lieu thereof the following: "twelve and one-half per centum of the amount actually paid upon separate subscriptions."

Quarterly re-
ports of sales.

SEC. 2. Amend section six thousand three hundred and seventy-three by adding at the end thereof the following: "Every company licensed under this article shall file with the Insurance

Commissioner on or before the last day of March, June, September and December of each year, a statement showing the sales of stock in this State for the three months preceding, giving the name of the salesman and the commissions allowed, and shall pay to the Insurance Commissioner, within thirty days thereafter, a tax of two per centum of the gross sales in this State: *Provided*, that of the funds so collected an amount equal to one-fifth of one per cent of the sales shall be allowed the Insurance Commissioner for the extra duties involved in the administration of the Blue-Sky Law. The remainder of such tax to be paid to the State Treasurer as other taxes collected by the Insurance Commissioner.

Tax on sales.

Proviso: allowance to Insurance Commissioner.

Remainder to treasurer.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 181

AN ACT TO AMEND SECTION 2792 OF THE CONSOLIDATED STATUTES AND TO PROVIDE FOR THE CONDEMNATION OF LAND FOR SITES FOR CITY HALLS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and ninety-two of the Consolidated Statutes of North Carolina be amended in line four (4), after the word "section" and before the word "condemnation," by adding "or for a site for city hall purposes."

Section amended.

Purpose.

SEC. 2. That all laws in conflict herewith are repealed.

Repealing clause.

SEC. 3. That this act be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 182

AN ACT TO AMEND THE LAWS OF NORTH CAROLINA RELATING TO THE MANUFACTURE AND SALE OF COMMERCIAL FERTILIZERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand six hundred and ninety of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the period in line eight of said section after the word "potash" and by inserting after said word a semicolon and then the following:

Section amended.

Materials supplying nitrogen or ammonia.
Percentage as to source guaranteed.

Variability allowed.

Class of material on bag or tag.

Proviso; contracts to govern.

When act effective.

"Provided, that the materials supplying nitrogen or ammonia shall be divided into two classes, namely, mineral and organic; and the percentage of nitrogen or ammonia coming from either of these classes shall be guaranteed, but allowing a variability of one-fourth of one per cent for goods containing two per cent of ammonia or under, and a variability of one-third of one per cent for goods containing two to three per cent ammonia, and a variability of one-half of one per cent for goods containing over three per cent ammonia; and the several materials in each of these two classes shall be named on the bag or on a tag attached thereto, and it shall be permissible for the manufacturer to substitute one or more materials in either class of approximately equal agricultural value for another material of the same class: *Provided further*, that where there is a contract or agreement between a manufacturer and a purchaser of fertilizer that the fertilizer will be manufactured by the use of certain definite sources and amounts of ammonia and potash, the fertilizer must be manufactured from these materials without the substitution of other materials, and failure on the part of the manufacturer to comply with this requirement shall render such manufacturer liable to the purchaser for damages as is now prescribed by law, and in addition thereto the manufacturer shall pay to the purchaser a penalty equal to one-fourth of the purchase price of such fertilizer."

SEC. 2. That this act shall be in force from and after August first, one thousand nine hundred twenty-three.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 183

AN ACT TO APPOINT A COMMISSION TO INVESTIGATE
(1) PLANS OF GROUP OR COMMUNITY SETTLEMENTS
OF FARMERS, (2) A FEASIBLE AND PRACTICABLE PLAN
OF STATE AID TO NORTH CAROLINA FARM TENANTS.
TO REPORT TO A SUBSEQUENT SESSION OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

Commission appointed.

SECTION 1. That Dr. E. C. Branson, of the faculty of the University of North Carolina, and Dr. C. C. Taylor, of the faculty of the State College of Agriculture and Engineering, together with two members of this Senate and three members of the House of Representatives, be and the same are hereby appointed and constituted a commission to (1) investigate plans of group or community settlements of farmers, and (2)

Questions to be investigated.

State aid to landless tenants and croppers of the State of North Carolina.

SEC. 2. That this commission is directed to make full and complete investigation of the conditions of tenants and croppers in North Carolina. To gather facts, data, and information from all available sources. To make recommendations based on such facts, data, and information to a subsequent session of this General Assembly of feasible and practicable plans that the State may aid the landless tenants of North Carolina in bettering their condition and hence improving agricultural conditions in North Carolina.

Duties of commission.

Basis of recommendations.

Plans to be submitted.

SEC. 3. That the Extension Departments of the University of North Carolina and of the State College of Agriculture and Engineering shall coöperate with this commission in carrying out the intent and purpose of this act.

Coöperation of colleges.

SEC. 4. That the President of the Senate shall appoint the members of the Senate on the commission, and the Speaker of the House shall appoint the members of the House on the commission. In case of vacancy from any cause the Governor shall fill such vacancy by appointment.

Appointment.

Vacancies

SEC. 5. That the members of said commission shall receive a per diem of ten dollars and expenses for the time actually engaged in the performance of the duties required under this act, and such clerical and printing expense as may be necessary; the same to be paid out of the general funds of the State, on warrants drawn by the chairman and approved by the secretary of this commission: *Provided*, that the per diem pay shall not apply to Dr. E. C. Branson or to Dr. C. C. Taylor.

Pay of commissioners.

Clerical and printing expense.

Proviso; limitation of per diem.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 184

AN ACT TO AMEND CHAPTER 98 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION 1919, RELATING TO THE HOLDING OF THE SUPERIOR COURTS OF RICHMOND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter ninety-eight of the Public Laws of North Carolina, session one thousand nine hundred and nineteen, be and the same is hereby amended by striking out of line three of said section the words "the eighth Monday before the first Monday in March" and inserting in lieu thereof the words, "the ninth Monday before the first Monday in March," and by inserting before the words "second Monday" in

Term changed

- New term. line eight of said section the words, "the eighth Monday before the first Monday in March, one week"; and by striking out of
- Term abolished. lines thirteen and fourteen of said section the words "thirteenth Monday after the first Monday in September, one week."
- Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
- SEC. 3. That this act shall be in full force and effect from and after its ratification.
- Ratified this the 6th day of March, A. D. 1923.

CHAPTER 185

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE TERMS OF COURT OF BERTIE COUNTY.

The General Assembly of North Carolina do enact:

- Section amended. SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be amended by striking out the paragraph under the Third District beginning with "Bertie" and inserting in lieu thereof the following: "Bertie—third
- Schedule of courts. Monday before the first Monday in March, to continue for two weeks; eighth Monday after the first Monday in March, to continue for three weeks, the first week being for the trial of civil cases only; first Monday before the first Monday in September, to continue for three weeks, the last week for the trial of civil cases only; tenth Monday after the first Monday in September, to continue for two weeks."
- SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 186

AN ACT TO REPEAL AN ACT TO AMEND THE CONSTITUTION OF THE STATE OF NORTH CAROLINA TO PROVIDE FOR THE INVIOABILITY OF SINKING FUNDS.

The General Assembly of North Carolina do enact:

- Law repealed. SECTION 1. That an act to amend the Constitution of the State of North Carolina to provide for the inviolability of sinking funds, which passed both Houses of the General Assembly of North Carolina of one thousand nine hundred and twenty-three, and was ratified on March second, one thousand nine

hundred and twenty-three, as House Bill nine hundred and fifteen and Senate Bill two hundred and ninety, reading as follows—

“Section 1. That the Constitution of the State of North Carolina be and the same is hereby amended in manner and form as follows: Text of repealed law.

“Insert a new section, which shall be known as section thirty of article eleven, said section to read as follows:

“‘Section 30. All enactments of the General Assembly heretofore made providing for payments to be made into any sinking fund for the retirement of State bonds shall be irrevocable after the issuance of bonds for the retirement of which such provisions were made.’

“Sec. 2. That this amendment shall be submitted to all the qualified voters of the State at the next general election.

“Sec. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed ‘For Sinking Fund Amendment,’ and those opposed shall vote a ballot on which shall be written or printed the words ‘Against Sinking Fund Amendment.’

“Sec. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

“Sec. 5. That this act shall be in force from and after its ratification”—be and the same is hereby repealed.

SEC. 2. That this act shall be in effect from and after its ratification.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 187

AN ACT TO RETIRE, WITH COMPENSATION, DR. JOHN A. SIMPSON AND MR. J. M. COSTNER OF THE FACULTY OF THE INSTITUTION FOR THE BLIND.

The General Assembly of North Carolina do enact:

SECTION 1. That Dr. John A. Simpson of the faculty of the Institution for the Blind at Raleigh, North Carolina, may retire from the active faculty of said institution and nevertheless be Retirement authorized

Warrants issued
by Auditor.

paid a salary of one hundred dollars per month by the State of North Carolina so long as he shall live. Upon notice being filed with the Auditor of the State of North Carolina, by the superintendent of the Institution for the Blind, that Dr. John A. Simpson has retired from active duties as a member of the faculty of said institution, the State Auditor shall issue monthly his warrant in favor of Dr. John A. Simpson in the amount of one hundred dollars per month so long as Dr. John A. Simpson shall live.

Payment to
J. M. Costner
directed.

SEC. 2. That Mr. J. M. Costner of the faculty of the Institution for the Blind is hereby directed and authorized to be paid a salary of seventy-five dollars per month by the Auditor upon warrant drawn by him upon the Treasurer of the State of North Carolina so long as Mr. J. M. Costner may live.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 188

AN ACT TO CREATE AND MAINTAIN CERTAIN SINKING FUNDS FOR STATE BONDS.

The General Assembly of North Carolina do enact:

Sinking fund
for institution
bonds.

SECTION 1. That for the retirement of the principal of bonds of the State for permanent enlargement of its educational and charitable institutions, issued and to be issued under chapter one hundred and sixty-five, Public Laws of one thousand nine hundred and twenty-one, Regular Session, and under any act ratified or to be ratified at the Regular Session of the General Assembly in one thousand nine hundred and twenty-three, a sinking fund is hereby created, into which fund the State Treasurer shall pay during each calendar year, from any fund not heretofore pledged or appropriated, the sum of one hundred and sixty-three thousand dollars or such greater amount as may be necessary to retire said bonds.

Annual payments
into fund.

Sinking fund
for highway
bonds.

SEC. 2. That for the retirement of the principal of nineteen million five hundred thousand dollars highway serial bonds heretofore issued under chapter two, Public Laws of one thousand nine hundred and twenty-one, Regular Session, a sinking fund is hereby created, into which fund the State Treasurer shall pay during each year, from any funds not heretofore pledged or appropriated, the sum of one hundred thousand dollars.

Annual pay-
ments.

Sinking fund
for highway bonds
not issued.

SEC. 3. That for the retirement of the principal of bonds issued for highway purposes, chapter two, Public Laws of one thousand nine hundred and twenty-one, Regular Session, over and above the

nineteen million five hundred thousand dollars heretofore issued, a sinking fund is hereby created, into which fund the State Treasurer shall pay during each year, from any funds not heretofore pledged or appropriated, the sum of four hundred thousand dollars.

Annual payments.

SEC. 4. That two hundred and fifty thousand dollars of the annual sinking fund payments to be made under sections two and three hereof shall be made annually from the revenues collected under the provisions of said chapter two, if such revenues are sufficient therefor after the appropriations made in said chapter two for the maintenance of the State Highway Commission and the payment of interest upon bonds, and if there shall be at any time a surplus of the funds collected under chapter two, Public Laws of nineteen hundred and twenty-one, after providing for the maintenance of highways and paying interest on highway bonds, said surplus is to be paid into the sinking fund for the retirement of all bonds that may then be outstanding issued for highway purposes.

Source of funds.

Surplus paid into sinking fund.

SEC. 5. That moneys in the sinking funds herein shall not be loaned to any department of the State, but shall be invested by the State Treasurer in bonds of

Sinking fund not loaned to departments of State. Preference of investments.

(a) The United States;

(b) The State of North Carolina;

(c) Bonds of any other state whose full faith and credit are pledged to the payment of the principal and interest thereof;

(d) Bonds of any county, city, town, township or school district of North Carolina which are general obligations of the subdivision or municipality issuing the same and for the payment of which, both principal and interest, there is no limitation of the rate of taxation;

(e) Bonds of any county having a population of thirty thousand or more by the last preceding Federal census and of any city having a population of twenty thousand or more by such census, in any state of the Union, which are general obligations of the county or city issuing the same, and for the payment of which, both principal and interest, there is no limitation of the rate of taxation.

SEC. 6. That no such bonds shall be purchased by the Treasurer at more than the market price thereof, nor sold by him at less than the market price therefor, and the Treasurer may, if he deems it advisable, advertise for tenders of bonds for purchase or for bids for bonds to be sold. He shall purchase no bonds hereunder, except bonds of the United States or of the State of North Carolina or of municipalities and subdivisions of the State of North Carolina, unless the vendor shall deliver with the bonds the opinion of an attorney believed by the Treasurer to be competent and recognized authority upon such securities to the effect that they are valid obligations and complying with the

Purchase and sale of bonds.

Certificate of validity required

conditions of subsections (c) and (c) of this section, it being the intention of this requirement that the same shall be reasonably assured by such attorney's opinion that such bonds are not only valid and in compliance with this act, but that the same shall not be unsalable because of doubts as to the validity thereof.

Interest and
profits added to
sinking fund.
State bonds not
canceled.

SEC. 7. That the interest and revenues received upon bonds held for any sinking fund and any profit made on the resale thereof shall become and be a part of such sinking fund. Bonds of the State of North Carolina purchased for any sinking fund shall not be canceled before maturity, but shall be kept alive, and the interest and principal thereof shall be paid into the sinking fund for which the same are held.

Payment into
sinking fund.

Bonds purchased
may be registered.

SEC. 8. That bonds purchased for sinking funds may be registered, in the discretion of the State Treasurer, as may be permitted by the laws of the state of such issue. Such registration shall be in the name of "The State of North Carolina for the sinking fund for" (here briefly identify the sinking fund). The Governor and State Treasurer by their signatures are hereby given full power to discharge any bonds from such registration as to transfer the same.

Registration.

Transfer of
registered bonds.

SEC. 9. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 189

AN ACT TO PLACE THE NAME OF NELSON BARFIELD ON THE PENSION ROLL.

Preamble :
recital of service.

Whereas Nelson Barfield, colored, went with his master, Horace E. Barfield, in the army in the War Between the States and served with him in Company I, Seventeenth North Carolina Regiment, from one thousand eight hundred and sixty-three until the close of the war, and served said company as cook, laborer and servant. He was twice captured during his service, one time at Reams Station and at Stony Creek, Virginia; and

Preamble : ser-
vice valuable.

Whereas the said Nelson Barfield, while not regularly mustered in or mustered out as a soldier, did much valuable service during the three years that he was with the men who were fighting and dying in behalf of the Southern Confederacy and has at all times since the war been recognized by soldiers in Edgecombe County as a veteran; and

Preamble :
age and dis-
ability.

Whereas the said Nelson Barfield is now approaching his eightieth year, having been born June tenth, one thousand eight hundred and forty-three and is in poor health and too enfeebled to longer earn a living for himself at any labor which he is able to perform; and

Whereas the Confederate veterans of Edgecombe County who know about the services the said Barfield performed, including the names of S. S. Nash, Esq., who is on the Pension Board, and W. T. Gorham, Esq., believe he should be placed on the pension roll: Now, therefore,

Preamble:
Recommendation
of veterans.

The General Assembly of North Carolina do enact:

SECTION 1. That Nelson Barfield, colored, of Edgecombe County, be placed on the pension roll as a fourth-class pensioner, and that he be paid the same amount as other pensioners of said class receive, and that said amount be paid him at the same time and in the same manner as the pensions of a fourth-class pensioners are paid to them.

Name placed on
pension roll.
Class.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 190

AN ACT TO PROVIDE URBAN AND RURAL HOMES FOR VETERANS WHO SERVED WITH THE MILITARY OR NAVAL FORCES OF THE UNITED STATES IN THE RECENT WAR WITH GERMANY; TO BE SUBMITTED TO A VOTE OF THE PEOPLE AT THE GENERAL ELECTION IN 1924.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as the "World War Veterans' Loan Act."

Entitlement of
act.

SEC. 2. The purpose of this act is, in recognition of military service, to provide a means by which soldiers, sailors, marines, and others who have served with the armed forces of the United States in the recent European war against Germany, including former American citizens who served in allied armies against the central powers and who have been repatriated, may acquire urban homes or farms upon favorable terms.

Purpose of act.

SEC. 3. Every person who was enlisted, inducted, warranted or commissioned and who served honorably in active duty in the military or naval service of the United States at any time between the sixth day of April, one thousand nine hundred and seventeen, and the eleventh day of November, one thousand nine hundred and eighteen, and who, at the time of entering such service, was a resident of the State of North Carolina and who is honorably separated or discharged from such service, or who is still in active service, or has been retired, or who has been furloughed to a reserve, and who was in such service for a

Persons entitled
to benefit of act.

period longer than sixty days, shall be entitled to receive the benefits of this act.

Persons excepted from benefits.

SEC. 4. The benefits of this act shall not be extended to the following classes of persons:

(a) Those who were dishonorably discharged or discharged without honor; or

(b) Those who, being in the military or naval service, refused on conscientious, political, or other grounds to subject themselves to discipline or to render unqualified service; or

(c) Those who, though in the service, did civilian work at civilian pay; or

(d) For time spent while taking training in any students' army or navy training corps.

Registration of honorable discharge.

SEC. 5. That before any such person can become a beneficiary under this act such person must have complied with chapter one hundred and ninety-eight of the Public Laws of North Carolina, Regular Session of one thousand nine hundred and twenty-one, relating to the registration of honorable discharges in the office of register of deeds as provided in said act, and such person, at the time of making application for loan as hereinafter provided, shall attach said application to a copy of such person's honorable discharge, which said copy shall show the book and page in which such discharge is recorded, and same shall be certified by such register of deeds and attested by the official seal of his office.

Copy attached to registration.

Acts declared misdemeanor.

SEC. 6. That if any person shall fraudulently conspire to or shall obtain the benefits of this act merely for the purpose of procuring, or assisting in, the sale of any real estate, such person shall be guilty of misdemeanor and fined or imprisoned in the discretion of the court.

Punishment.

Administration of act.

SEC. 7. The administration of this act shall be under the direction and control of a board of advisors consisting of the Secretary of State, who shall be chairman, ex officio, of said board; the Commissioner of Agriculture, the Attorney-General, and the State Treasurer, of the State of North Carolina, of which board the State Treasurer shall be, ex officio, the treasurer. Said board, as soon as possible after the ratification of this act, as hereinafter provided, shall appoint a competent person to be known as "Commissioner of the Veterans' Loan Fund," who shall hold his said office at the will of said board, and who shall receive an annual salary, payable monthly, of thirty-five hundred dollars. Said commissioner shall maintain his office in the city of Raleigh, space for which shall be provided in the same manner as space for other State offices is provided.

Chairman of board of advisors.
Board of advisors.

Commissioner of Veterans' Loan Fund.

Term of office.
Office.

Assistants.

SEC. 8. That said commissioner shall have authority to appoint assistants to conduct the affairs of his said office, and shall appoint competent appraisers to pass upon the securities offered for loans hereunder. It shall be the duty of said commissioner to cause each application for loan to be carefully considered.

Appraisers.

Consideration of applications.

and the property carefully appraised, and the report of said appraiser shall be made in writing to the said commissioner, who shall, as soon as possible, bring same before the said board of advisors for its consideration. No loan shall be made except upon approval of said commissioner and two members of said board. The commissioner shall conduct the affairs of his office in as efficient and economical manner as possible, and shall prescribe the compensation to be paid to his various assistants, subject to approval of said board. The said commissioner shall prescribe such rules and regulations for the proper management and control of his said office as he may deem wise or expedient, and shall specify the nature and extent of the information to be submitted in an application for loan, and shall require such evidence as to title of the property upon which such loan is to be made as he may deem necessary.

SEC. 9. No loan shall be made in excess of three thousand dollars to any one person hereunder, and only one loan shall ever be made to any one person. No loan shall exceed seventy-five per cent. of the appraised value of the real property offered as security. No loan shall be granted hereunder except upon application filed on or before January first, one thousand nine hundred twenty-nine. The applicant shall forward with his application and deposit with said commissioner such fee as said commissioner may require, out of which shall be paid the cost and expense of appraising applicant's property, and shall also pay the cost of determination of title, registration fees, and such other actual expense as may be incurred in the investigation of applicant's property, abstract of title, etc. The said commissioner, subject to the approval of said board, is hereby vested with authority to prescribe such rules and regulations for the management and control of all matters, or to do such act or thing in connection herewith as may be necessary to fully effectuate the intent and purpose of this act, whether or not such act or thing is specifically referred to herein.

SEC. 10. All loans made under this act shall bear six per cent interest, repayable in not more than forty equal semiannual payments, except the last payment may be for such amount less than the regular semiannual payment as may then be due. Same may be repaid upon any interest paying date after five years, or upon such date within five years, by consent of said commissioner: *Provided*, in case of a loan made on city or town property, said commissioner, in his discretion, may arrange for and require monthly payments to be made thereon.

SEC. 11. That for the purpose of creating a fund to effectuate the purpose and intent of this act, the said board of advisors is hereby authorized and directed to sell bonds of the State of North Carolina to the extent of two million dollars, the proceeds

Appraisal.
Report of appraiser.
Consideration of appraisal.
Approval of loans.
Conduct of office.
Compensation of assistants.
Commissioner to prescribe rules for management of office.
Information required as to loan.
Evidence of title.
Limitation on loan.
Limitation as to value of property.
Time for filing application.
Fee forwarded with application.
Cost of establishment of title.
Powers of commissioner with approval of board.
Interest.
Maturity.
Semiannual installments.
Repayment.
Proviso: loans on town or city property.
Creation of fund.
Bonds of State
Amount.

Interest.	from which shall be used and applied to the purposes herein set forth. Said bonds shall bear the lowest interest rate which, in the discretion of said board, will permit a ready sale thereof, not exceeding five per centum per annum, payable semiannually, and the issuance and sale thereof shall be under the control of said board of advisors. Said bonds shall be serial bonds, and be dated, issued and sold from time to time in such amounts as may be necessary to provide sufficient funds to effectuate the intent and purpose of this act. Each of said bonds shall be in the denomination of one hundred dollars, or some multiple thereof, and shall be payable twenty years from the date of its issue. These bonds shall be signed by the Governor, under the seal of the State and countersigned by the State Treasurer. Interest coupons with the lithographed facsimile signatures of such officers may be attached to such bonds. Said bonds may be registered at the request of the owners with the State Treasurer. The bonds, until sold, shall be deposited with the State Treasurer, and when sold the proceeds of the bonds shall be paid into the State Treasury and kept in a separate fund to be designated as the "World War Veterans' Loan Fund." The Treasurer, upon issuance of said bonds, may, if necessary and expedient, pledge said bonds as collateral for temporary loans, pending a sale thereof. All payments made on loans by borrowers under this act shall be paid to the State Treasurer and shall be deposited and held in a separate fund designated as above set forth, and shall be applied to the payment of the said bonds as they become due: <i>Provided, however</i> , said board of advisors may, in its discretion, authorize and direct the said commissioner to make loans out of the fund so created to such persons as may be authorized hereunder to receive loans, same to be repaid in equal semiannual or monthly installments maturing not later than the bonds from the proceeds of sale of which the original loan was made: <i>Provided further</i> , a sum sufficient to cover the annual interest on said bonds shall be provided out of said partial payments: <i>Provided further</i> , a sinking fund sufficient to pay said bonds at their maturity shall also be set aside from said payment. All payments shall be made direct to the treasurer of said board, and his accounts shall be audited annually by the State Auditor.
Issuance and sale. Serial bonds. Date, issued, and sale.	
Denomination.	
Maturity.	
Authentication.	
Bonds may be registered.	
Bonds deposited with treasurer. Proceeds paid into treasury. World War Veterans' Loan Fund. Temporary loans.	
Payments to credit of fund.	
Application.	
Proviso: loans from fund.	
Proviso: fund for payment of interest. Proviso: sinking fund.	
Payments to treasurer of board. Audit of accounts.	
Question to be submitted to vote of State.	SEC. 12. The question of contracting a bonded indebtedness of the State of North Carolina to the amount of two million dollars in accordance with the provisions of this act shall be submitted to the vote of the qualified electors of the State at the general election, to be held in one thousand nine hundred and twenty-four, for election of members of the General Assembly. A separate ballot shall be printed and distributed to the pollholders in the said election, to be voted by the qualified electors in said election,
Ballots.	

upon which shall be printed or written the words, "For World War Veterans' Loan Fund Bonds," and an equal number of ballots, upon which is written or printed the words, "Against World War Veterans' Loan Fund Bonds," shall be likewise distributed. If a majority of the qualified electors in said election vote "For World War Veterans' Loan Fund Bonds" the board of advisors created by this act shall immediately proceed to carry into effect the provisions hereof. If a majority of said qualified voters shall, in said election, vote "Against World War Veterans' Loan Fund Bonds," then this act shall be thereby annulled. Notice of the submission of the proposition shall be given, the ballots canvassed and returned, abstracts of the vote made and submitted, the votes canvassed and a declaration of the result made in the same manner as is provided in the case of the submission of a proposed constitutional amendment.

Effect of election.

Notice of submission of question.
Returns.

Canvass and declaration of result.

SEC. 13. If any section of this act is declared unconstitutional, the remainder of said act shall continue in full force.

Constitutionality.

SEC. 14. All laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 15. The cost of administering this act, including salaries and other expenses provided for, shall be paid from the difference between the interest received from the loans and the interest upon the bonds, and, if such sum is not sufficient, then from the principal sum or fund received from the sale of the bonds herein provided for.

Cost of administration.

SEC. 16. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 191

AN ACT TO PRESERVE AND PROTECT THE WILD ANIMAL AND BIRD LIFE OF WESTERN NORTH CAROLINA BY ESTABLISHING A SANCTUARY ON GRANDFATHER MOUNTAIN.

The General Assembly of North Carolina do enact:

SECTION 1. That part of Grandfather Mountain situate in the counties of Avery, Caldwell and above the Yonahlossee Road on one side, and above the elevation of four thousand feet on the other side, be established as a sanctuary for the preservation and protection of deer, squirrels and other wild animals (except wildcats), and wild turkey, pheasants, eagles, hawks, ravens and all other bird life.

Location described.

Sanctuary established.

SEC. 2 That it shall be unlawful to trap, hunt, shoot, or otherwise kill, within the sanctuary established by this act, any

Molestation of game within sanctuary.

deer, squirrels or other wild animals except wildcats, any wild turkeys, pheasants, eagles, hawks, ravens, or any kind of bird life.

Misdemeanor.

SEC. 3. That any person violating any of the provisions of this act shall be guilty of a misdemeanor.

Watauga County
excepted.

SEC. 4. This act shall not apply to Watauga County.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 192

AN ACT TO FACILITATE THE EXAMINATION OF TITLES
AND TO CREATE A PRESUMPTION OF PAYMENT OF
INSTRUMENTS SECURING THE PAYMENT OF MONEY
AFTER FIFTEEN YEARS FROM THE DATE OF THE MA-
TURITY OF THE DEBTS SECURED THEREBY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section two thousand five hundred and ninety-four of the Consolidated Statutes of North Carolina be amended by adding a new subsection as follows:

Conclusive
presumption.

5. That the conditions of every mortgage, deed of trust, or other instrument securing the payment of money shall be conclusively presumed to have been complied with or the debt secured thereby paid as against creditors or purchasers for a valuable consideration from the trustor, mortgagor, or grantor, from and after the expiration of fifteen years from the date when the conditions of such instrument by the terms thereof are due to have been complied with, or the maturity of the last installment of debt or interest secured thereby, unless the holder of the indebtedness secured by such instrument or party secured by any provision thereof shall file an affidavit with the register of deeds of the county where such instrument is registered, in which shall be specifically stated the amount of debt unpaid, which is secured by said instrument, or in what respect any other condition thereof shall not have been complied with, whereupon the register of deeds shall record such affidavit and refer on the margin of the record of the instrument referred to therein the fact of the filing of such affidavit, and a reference to the book and page where it is recorded. Or in lieu of such affidavit the holder may enter on the margin of the record any payments that have been made on the indebtedness secured by such instrument, and shall in such entry state the amount still due thereunder. This entry must be signed by the holder and witnessed by the register of deeds.

Time.

Affidavit rebut-
ting presumption.
Entry of pay-
ments and
amount due.

Proviso: instru-
ments not
affected.

Provided, however, that this subsection shall not apply to any deed, mortgage, deed of trust or other instrument made or given by any railroad company, or to any agreement of conditional sale, equipment trust agreement, lease, chattel mortgage or other instrument relating to the sale, purchase or lease of railroad equipment or rolling stock, or of other personal property.

Proviso: not applicable to railroads.

SEC. 2. In case of foreclosure of any deed of trust, or mortgage, the trustee or mortgagee shall enter upon the margin of the record thereof the fact of such foreclosure and the date when, and the person to whom, a conveyance was made by reason thereof.

Entry of foreclosure.

SEC. 3. It shall be the duty of any trustee or mortgagee making sale under the provisions of any power to file an account with the clerk of the Superior Court in the county where the land lies as is required by commissioners making sales for partition, and for the auditing and recording of said account the clerk shall be allowed the same fees as are provided for auditing accounts of such commissioners.

Trustees or mortgagees to file reports of sales.

SEC. 4. Upon ratification of this act the Secretary of State shall certify copies thereof to every register of deeds in the State, whose duty it shall be to post such copies in a conspicuous place in his office and cause the same to be published for one month in some newspaper in the county. The expense of such publications shall be borne by the county.

Copies of act to be sent to registers. Copies to be posted and published.

Expense of publication.

SEC. 5. This act shall be in force from and after January first, one thousand nine hundred and twenty-four.

When act effective.

SEC. 6. All laws and clauses of laws conflicting herewith are hereby repealed.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 193

AN ACT TO AMEND SECTION 5062, RELATIVE TO THE JUVENILE COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand and sixty-two of the Consolidated Statutes be amended by striking out the word "ten" when said word first appears in line three, and inserting in lieu thereof the word "twenty."

Census reference.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 194

AN ACT FOR THE DISTRIBUTION TO THE FARMERS OF
THIS STATE OF CALCIUM ARSENATE FOR THE POISON-
ING OF THE COTTON BOLL WEEVIL.*The General Assembly of North Carolina do enact:*Purchase
authorized.

Amount.

Storage.

Sales.

Avowed purpose
of act.Resale at profit
a misdemeanor.

Punishment.

Use of funds
authorized.Limitation
of law.

SECTION 1. That the State Commissioner of Agriculture is hereby authorized to purchase in the open markets, upon the best terms and prices obtainable, such amounts of calcium arsenate as in his judgment will be needed for use by the farmers of this State in poisoning the cotton boll weevil, and to store the same in State warehouses in the various towns and communities of the State in such quantities as in his judgment will be needed.

SEC. 2. That the said Commissioner of Agriculture is hereby authorized, either by himself or his agents, to sell for cash to the farmers of North Carolina the said calcium arsenate.

SEC. 3. It is the avowed purpose of this act that the calcium arsenate provided for herein is to be sold and delivered directly to the farmers of this State, at actual cost plus the actual cost of handling, and is not to be handled for speculative purposes, nor sold to dealers for resale at a profit; and any person or persons who shall purchase from the State Commissioner of Agriculture calcium arsenate and resell the same at a greater price than actual cost shall be guilty of a misdemeanor, and upon conviction thereof be punished by fine or imprisonment at the discretion of the court. That the Commissioner of Agriculture is hereby authorized to use any funds not otherwise appropriated in putting into effect the provisions of this act.

SEC. 4. That this act shall only be in force for the years one thousand nine hundred and twenty-three and one thousand nine hundred and twenty-four.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 195

AN ACT TO AMEND THE CONSOLIDATED STATUTES
RELATIVE TO THE CANCELLATION OF MORTGAGES
AND DEEDS OF TRUST.*The General Assembly of North Carolina do enact:*Subsection
amended.

SECTION 1. That subsection two of section two thousand five hundred and ninety-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding after

the word "instrument" in line ten of said section and before the word "but" the following: *Provided*, that if such mortgage or deed of trust provides in itself for the payment of money and does not call for or recite any note secured by it, then the exhibition of such mortgage or deed of trust alone to the register of deeds or his deputy, with endorsement of payment and satisfaction, shall be sufficient. Presentation of paper.

SEC. 2. This act shall be in effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 196

AN ACT TO AMEND SECTION 5926 OF THE CONSOLIDATED STATUTES WITH RESPECT TO THE POWER OF THE COUNTY BOARD OF ELECTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand nine hundred and twenty-six of the Consolidated Statutes of North Carolina be and it is hereby amended by adding a new sentence at the end thereof, as follows: Section amended.

"The several county boards of elections shall have power to revise the registration books of any precinct and may require them to be purged of illegal or disqualified voters, after notice to such voters, if it shall be made to appear that the precinct registrar has registered disqualified persons." Purge of registration.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 197

AN ACT TO REQUIRE ALL STATE INSTITUTIONS TO MAIL EACH MEMBER OF THE GENERAL ASSEMBLY ELECT, IN NOVEMBER OF ELECTION YEAR, THEIR BIENNIAL REPORTS AND BUDGET REQUEST.

The General Assembly of North Carolina do enact:

SECTION 1. That each State institution required by law to file biennial reports with the Governor and General Assembly shall prepare, print and mail copies thereof to each of the members of the General Assembly elect on or before the twentieth day of Institutions to mail copies of reports.

Receipts and disbursements embraced.	November preceding the meeting of the General Assembly. Said biennial reports to embrace all receipts and disbursements up to the thirtieth of June preceding the election of said General Assembly.
Budget requests.	SEC. 2. That each State institution shall, at the time of the mailing of the biennial reports, also furnish each member elect of the General Assembly a budget request, together with the needs and requirements in such words, facts and figures as will enable anyone to figure out the cost of said requirements in their budget request.
Needs and requirements.	
Punishment for failure.	SEC. 3. Any officer of a State institution whose duty it is to make these reports, failing to file said biennial report or budget request as required in sections one and two hereof, unless an extension of time is given by the Governor, shall be subject to dismissal from office.
	SEC. 4. That this act shall be in full force and effect from and after its ratification.
	Ratified this the 6th day of March, A. D. 1923.

CHAPTER 198

AN ACT TO AMEND SECTION 5392 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO POWERS AND DUTIES OF THE STATE SUPERINTENDENT OF PUBLIC INSTRUCTION.

The General Assembly of North Carolina do enact:

Subsection amended.	SECTION 1. That subsection two of section five thousand three hundred and ninety-two of the Consolidated Statutes of North Carolina be amended by striking out all of said subsection after the period at the end of line two of said subsection.
Clause stricken out.	SEC. 2. This act shall be in force from and after its ratification.
	Ratified this the 6th day of March, A. D. 1923.

CHAPTER 199

AN ACT REGULATING THE PURCHASE OF GINSENG.

The General Assembly of North Carolina do enact:

Register kept.	SECTION 1. That every person, firm or corporation buying ginseng in any quantity shall keep a register, and shall keep therein a true and accurate record of each purchase, showing the amount of the ginseng, the name and residence of the person from whom purchased, the source from which obtained, and
Details to be recorded.	

amount paid for the same and the date of the purchase. A failure to comply with the above requirements, or the making of a false entry in regard to the purchasing of such ginseng, shall be a misdemeanor, punishable in the discretion of the court.

Failure or false entry misdemeanor.

Punishment.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 200

AN ACT TO AMEND SECTION 693S OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, ALLOWING THE VARIOUS BOARDS OF COUNTY COMMISSIONERS TO APPROPRIATE MONEY FOR THE ERECTION OF CONFEDERATE MONUMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand nine hundred and thirty-eight of the Consolidated Statutes of North Carolina in line five (5) between the word "war" and the word "and" insert the words "Civil War."

Section amended.

Application.

SEC. 2. That all laws and clauses of laws in conflict are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 201

AN ACT TO AMEND CHAPTER 33 OF THE PUBLIC LAWS OF 1921, RELATING TO THE COLLECTION OF ARREARS IN TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter thirty-three of the Public Laws of one thousand nine hundred and twenty-one be and the same is hereby amended by striking out in lines two and three of section four the words "one thousand nine hundred and twenty-three" and by inserting in lieu thereof the words "one thousand nine hundred and twenty-five."

Law amended.

Time extended.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 202

AN ACT TO PREVENT ANY PERSON UNDER 16 YEARS OF AGE FROM OPERATING A MOTOR VEHICLE IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Permitting
operation misde-
meanor.

SECTION 1. That any person who, being the owner, or in charge of any motor vehicle, authorizes or knowingly permits a person under the age of sixteen years to operate such motor vehicle along any public street or public highway in the State of North Carolina shall be guilty of a misdemeanor, and shall be punished by a fine not in excess of the sum of fifty dollars (\$50.00).

Punishment.

Motor vehicle
construed.

SEC. 2. That the term motor vehicle as used in section one hereof shall be construed to mean those vehicles it is construed to mean in section two thousand five hundred and ninety-eight of the Consolidated Statutes.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 203

AN ACT TO AMEND SECTION 2886 OF THE CONSOLIDATED STATUTES, RELATING TO THE SALARY OF THE MAYOR AND COMMISSIONERS UNDER PLAN "C" OR COMMISSION FORM OF GOVERNMENT.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section two thousand eight hundred and eighty-six of the Consolidated Statutes be amended by striking out all of said section after the period in line ten, to and including the word "dollars" at the end of line twelve, and insert in lieu thereof the following: "In cities of twenty-five to forty thousand inhabitants the mayor shall receive three thousand five hundred dollars (\$3,500.00), and the commissioners each three thousand two hundred and fifty dollars (\$3,250.00). In cities over forty thousand inhabitants the mayor shall receive four thousand five hundred dollars (\$4,500.00), and the commissioners each four thousand two hundred and fifty dollars (\$4,250.00)."

Cities of 25,-
000 to 40,000
inhabitants.

Cities above 40,-
000 inhabitants.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

When act
effective.

SEC. 3. That this act shall be in full force and effect from and after the eighth day of May, one thousand nine hundred and twenty-three.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 204

AN ACT TO AMEND CHAPTER 24, PUBLIC LAWS 1921,
EXTRA SESSION, RELATIVE TO THE COURTS OF HEN-
DERSON COUNTY IN THE 18TH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter twenty-four of the Law amended.
Public Laws of one thousand nine hundred and twenty-one, Extra
Session, be and the same is hereby amended by striking out the Term changed.
word "three" in line ten of said section and inserting in lieu
thereof the word "two"; and by striking out the period at the
end of line fifteen of said section and inserting a semicolon in
lieu thereof, and adding after said semicolon the words: "eighth Additional term.
Monday before the first Monday in March, to continue for two
weeks, for civil cases only."

SEC. 2. That all laws and clauses of laws in conflict with this Repealing clause.
act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratifi-
cation.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 205

AN ACT TO GIVE STATE INSTITUTIONS THE RIGHT OF
EMINENT DOMAIN, AMENDING CHAPTER 33, ARTICLE
1, SECTION 1706 OF THE CONSOLIDATED STATUTES OF
1919.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand seven hundred and six, Section amended.
article one, chapter thirty-three of the Consolidated Statutes of
one thousand nine hundred and nineteen, be amended by adding
as subparagraph six (6) to said section the following:

"Subparagraph six (6). That any educational, penal, hospital Institutions
or other institution incorporated or chartered by the State of affected.
North Carolina, for the furtherance of any of its purposes, such
institution being wholly or partly dependent upon the State for
maintenance, and such institution shall be in need of land for Uses of land.
its location, or such institution shall be in need of adjacent land
for necessary enlargement or extension, or for land for the build-
ing of a road or roads or a side-track for railroads, necessary to
the proper operation and completion of any such institution, and
shall so declare through its board of directors, trustees or other Declaration of
governing boards by a resolution inserted in the minutes at a necessity.
regular meeting or special meeting called for that purpose, such

Powers.

Procedure.

institution shall have all the powers, rights and privileges of eminent domain given under this chapter, to condemn and procure such land, and shall follow the procedure established under this chapter."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 206

AN ACT TO AUTHORIZE THE BOARD OF DIRECTORS OF THE STATE'S PRISON TO COMPROMISE ALL MATTERS OF CONTROVERSY ARISING OUT OF THE SALE OF THE CALEDONIA FARM.

The General Assembly of North Carolina do enact:

Compromise and settlement authorized.

Execution and delivery of deeds.

SECTION 1. That the board of directors of the State's Prison be and they are hereby authorized to compromise and settle with the purchasers of the Caledonia Farm in such way as to best secure the interest of the State, and to execute and deliver such papers or deeds as may be necessary in the settlement of any controversy arising out of the same.

SEC. 2. All laws and parts of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 207

AN ACT TO REPEAL CHAPTER 206, PUBLIC LAWS 1921, REQUIRING THE STATE LIBRARY, THE HALL OF HISTORY, AND THE STATE MUSEUM TO BE KEPT OPEN FOR CERTAIN HOURS ON SUNDAY.

The General Assembly of North Carolina do enact:

Law repealed.

SECTION 1. That chapter two hundred and six, Public Laws, one thousand nine hundred and twenty-one, be and the same is hereby repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 208

AN ACT PERMITTING THE STATE'S PRISON BOARD OF DIRECTORS TO SELL SURPLUS BRICK NOW ON HAND.

The General Assembly of North Carolina do enact:

SECTION 1. That the board of directors of the State's Prison be and they are hereby authorized, empowered and directed to sell to other State institutions or to the public surplus stock of prison manufactured brick now on hand, same to be sold at prevailing market prices on date of sale. Sale authorized.
Price.

SEC. 2. That only those brick now on hand, approximately one million, shall be exposed to public sale under this act. Limit of power.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 209

AN ACT TO INCREASE TERMS OF SUPERIOR COURT IN ROBESON COUNTY FOR THE TRIAL OF CRIMINAL CASES.

The General Assembly of North Carolina do enact:

SECTION 1. That the term of Superior Court for Robeson County beginning the fourth Monday before the first Monday in March, now designated for the trial of civil cases only, shall hereafter have jurisdiction for civil and criminal cases; and the term of said court beginning the eighth Monday before the first Monday in September shall continue for two weeks and shall be for the trial of criminal cases, with the power, which is hereby given, to the commissioners of Robeson County to determine at their meeting on the first Monday in June of each year whether the said term shall continue for more than one week, and if the said commissioners shall so determine said court shall last for only one week they shall draw the jury list accordingly, and unless they do so determine said term to be for two weeks, they shall draw the jury list accordingly. Jurisdiction of term.
Duration of term.
Power of county commissioners.

SEC. 2. That section one thousand four hundred and forty-three, Consolidated Statutes, subsection entitled "Robeson," be and the same is hereby amended as set out in section one hereof. Section of Consolidated Statutes amended.

SEC. 3. That all laws and clauses of laws in conflict herewith, to the extent of such conflict only, are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 210

AN ACT TO REQUIRE STATE INSTITUTIONS TO REIMBURSE THE STATE TREASURER FOR ANY INTEREST THAT HE MAY PUT OUT FOR FUNDS USED BY STATE INSTITUTIONS FOR THEIR MAINTENANCE.

The General Assembly of North Carolina do enact:

Deduction of interest.

SECTION 1. That whenever it shall become necessary for the State Treasurer to borrow money to provide the maintenance fund for any State institution, the said Treasurer is hereby authorized to deduct from the sum appropriated for maintenance of said institution the amount of interest the Treasurer shall have to pay for the use of said fund.

Application of act.

SEC. 2. That this act shall apply to all future acts creating a maintenance fund for any State institution, unless said acts shall specifically state otherwise.

Repealing clause.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 211

AN ACT TO REQUIRE THE PUBLICATION BY BANKS OF STATE DEPOSITS AND TO REQUIRE THE DEPOSIT OF STATE FUNDS TO THE CREDIT OF THE STATE TREASURER.

The General Assembly of North Carolina do enact:

Statements of banks to show deposits of State and State officials.

SECTION 1. All banks in which any money is on deposit by the State of North Carolina or any of the officials thereof shall, in their published statements as by law required, show the amount of money on deposit in such bank to the credit of the State or of any official thereof; and no officials of the State shall deposit money in any bank which shall refuse to comply with the provisions of this act.

Deposits not made with non-complying banks.

Deposits by State departments or institutions.

SEC. 2. All moneys collected by any State department or institution shall be deposited with or to the credit of the State Treasurer, as and when directed by the Governor and Council of State.

Repealing clause.

SEC. 3. That all laws and parts of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 212

AN ACT TO AMEND CHAPTER 70 OF THE PUBLIC LAWS
OF EXTRA SESSION OF 1920.

Whereas the State Board of Agriculture needs the space on the first floor assigned to the Library Commission, and asks that the Library Commission be given space on the legislative office floor: Therefore,

Preamble:
space formerly
assigned.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter seventy of the Public Laws of the Extra Session of one thousand nine hundred and twenty, be amended by striking out all after the word "allowed" in line seven thereof and substituting in lieu thereof the words "offices Nos. 1-4, 5, 6-7, 8-9, 10, 11, a total of six offices on the fourth floor of this building, as shown by the architect's plan of said Agricultural building now on file."

Section and law
amended.

Space allowed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 213

AN ACT TO PREVENT TRESPASSING ON ENGINES, LOCOMOTIVES OR CARS OPERATED BY LUMBERING OR
OTHER MANUFACTURING COMPANIES OR INDIVIDUALS.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person to ride, swing upon, or trespass in any way upon any locomotive, engine, derriek, loader, steam shovel, car, tram-car or any other rolling stock of any firm, corporation or individual, used or operated in the conduct of any manufacturing or transportation business, after verbal notice by the owner, manager or any person in charge thereof, except persons employed in the operation thereof, or duly authorized by the owner, manager or any person in charge of such engine, locomotive, car or other rolling stock; and any one so offending will be guilty of a misdemeanor and fined not to exceed fifty dollars (\$50.00) or imprisoned not to exceed thirty days

Trespasses de-
clared unlawful.

Misdemeanor.

Punishment.

SEC. 2. That all laws and clauses of laws in conflict with this act shall be repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

SEC. 4. That this act shall not apply except to Swain County.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 214

AN ACT TO AMEND SECTION 6117 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND TO PRESCRIBE THE TERM OF OFFICE OF THE STATE GEOLOGIST.

The General Assembly of North Carolina do enact:

- Section amended. SECTION 1. That section six thousand one hundred and seventeen of the Consolidated Statutes be amended by adding at the end thereof the following: "The term of office of the State Geologist of the State of North Carolina shall expire with that of the Governor, and his successor shall thereafter be appointed by the incoming Governor by and with the advice and consent of the Senate, and shall hold office for four years, and until his successor shall be appointed in like way and manner and shall qualify."
- Term of office.
- Appointment of successor.
- Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with this act are repealed.
- SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March. A. D. 1923.

CHAPTER 215

AN ACT TO VALIDATE CERTAIN REGISTRATIONS.

The General Assembly of North Carolina do enact:

- Instruments registered without probate. SECTION 1. That in every case where it shall appear from the records in the office of the register of deeds of any county in the State that any instrument of writing required or allowed by law to be registered prior to January first, eighteen hundred and sixty-nine, without any acknowledgment, proof, privy examination, or probate, or upon a defective acknowledgment, proof, privy examination, or probate, the record of such instrument may, notwithstanding, be read in evidence in any of the courts of this State, if otherwise competent.
- Registrations on defective probates.
- Instruments may be read in evidence.
- Registration on defective probates beyond State.
- Date of instruments. SEC. 2. That in every case where it shall appear from the records in the office of the register of deeds of any county in this State that any instrument required or allowed by law to be registered, bearing date prior to the year one thousand eight hundred and thirty-five, executed by any person or persons residing in any of the United States, other than this State, or in any of the territories of the United States, or in the District of Columbia, has been proven or acknowledged, or the privy examination of any feme covert taken thereto, before any officer or person authorized by any of the laws of this State

in force prior to the said year one thousand eight hundred and thirty-five to take such proofs, privy examinations and acknowledgments, and the said instrument has been registered in the proper county without the certificate of the Governor of the state or territory in which such proofs, acknowledgments or privy examinations were taken, or of the Secretary of State of the United States, when such certificate or certificates were required, as to the official character of the person taking such acknowledgment, proof or privy examination, as aforesaid, and without an order of registration made by a court or judge in this State having jurisdiction to make such order, then and in all such cases such proofs, privy examinations, acknowledgments and registrations are hereby in all respects fully validated and confirmed and declared to be sufficient in law, and such instruments so registered may be read in evidence in any of the courts of this State.

Certificates as to power of probate officer.

Lack of order for registration. Probates and registration validated.

Instruments read in evidence.

SEC. 3. That this act shall not apply to any pending suits or affect any vested rights.

Pending suits and vested rights.

SEC. 4. This act shall be enforced from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 216

AN ACT TO RELIEVE CONGESTION IN COURT DOCKETS AND TO PROVIDE NEEDED FACILITIES FOR SPEEDY TRIAL OF CAUSES AND TO ESTABLISH GENERAL COUNTY COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. *General county courts—court of record.*

In each county of this State there may be established a court of civil and criminal jurisdiction, which shall be a court of record and which shall be maintained pursuant to this act, and which court shall be called the General County Court and shall have jurisdiction over the entire county in which said court may be established.

Establishment authorized.

Official entitlement. Jurisdiction.

SEC. 2. *Presiding officer—election.*

That the court shall be presided over by the judge, who may be a licensed attorney at law, and at the time of his election he shall be a qualified elector in the county. The first judge of the court upon the establishment of said court shall be elected by the board of county commissioners within thirty days after the establishment of said court, and he shall hold his office until January first, following the next general election of county

Judge.

First election.

Term of office.

Vacancy.	officers and until his successor is elected and qualified. If a vacancy occurs in the office of judge of said court, the same shall be filled by the election of a successor for the unexpired term by the board of county commissioners. After the first elected judge by the board of county commissioners, each succeeding judge shall be elected by a vote of the qualified electors of the county at the next general election before the expiration of the term of office and when other county officers are elected,
Election of successors.	and shall hold his office for a term of four years beginning January first following his election, and until his successor is elected and qualified. Before entering upon the duties of his office, the judge shall take and subscribe an oath of office, as is now provided by law for justices of the peace, and he shall file the same with the clerk of the Superior Court of the county.
Term of office.	The salary of said judge shall be fixed by the board of commissioners of the county, and shall not be less than thirty-six hundred dollars, and it shall not be increased or decreased during the term of office, and it shall be paid monthly out of the funds of the county. The judge shall reside in the county and shall be provided by the county commissioners with an office at the county-seat. The terms of said court shall be held in the courthouse, but they shall at no time inconvenience or discommode the Superior Court of the county while the Superior Court in term is using the courthouse. The judge of the General County Court, herein provided for, shall not practice law in any of the courts of this State.
Judge to qualify.	
Salary.	
Residence of judge.	
Office. Terms held in courthouse. Not to conflict with Superior Court. Judge not to practice law.	
Terms of court.	The court shall open for the transaction of business and trial of causes the first Monday of each month and continue until all matters before the court are disposed of.

SEC. 3. *Prosecuting officer.*

Prosecuting attorney. Duties.	There shall be a prosecuting attorney of the General County Court, to be known officially as prosecutor, who shall appear for the State and prosecute in all criminal cases being tried in said court, and for his services he shall be paid such salary, not less than one thousand dollars annually, as may be fixed by the board of county commissioners. He shall be elected by the board of county commissioners for the first term as herein provided for the election of the judge, and thereafter by the qualified electors of the county in the same manner as is provided herein for the election of the judge; and vacancies in the office of the prosecutor shall be filled by the board of county commissioners as they are herein authorized to fill vacancies in the office of judge. If requested to do so by the judge, the prosecutor shall represent the county in prosecution of criminal appeals from this court in the Superior Court. The salary of the prosecutor shall be paid monthly out of the county funds.
Salary.	
Election for first term.	
Election of successors.	
Vacancies.	
Prosecutor to represent county in appeals to Superior Courts. Payment of salary.	

SEC. 4. *Clerk Superior Court ex officio clerk.*

The clerk of the Superior Court of the county shall be *ex officio* clerk of the General County Court, herein provided for, and in addition to the salary and fees paid him as clerk of the Superior Court, he shall be paid such additional compensation as the county commissioners of the county may fix, to be paid monthly out of the county funds. The said clerk shall be liable upon his official bond for the discharge of his duties and caring for funds paid to him to the same extent as he is bound as clerk of the Superior Court.

Clerk of Superior Court *ex officio*.

Additional compensation.

Clerk liable on bond.

SEC. 5. *Sheriff's duties.*

The sheriff of the county or his deputy appointed shall attend upon the terms of this court in the same manner and with the same power and authority as he does and has in attendance upon the Superior Courts of the county. The county commissioners of the county are authorized to make said sheriff such additional allowance as they may fix for such services in addition to his salary and fees fixed by law.

Sheriff's duties.

Additional allowances.

SEC. 6. *Separate records.*

The clerk of the said General County Court shall keep separate records, criminal and civil, for the use of said court, to be furnished by the county commissioners, and they shall also provide all such necessary blanks, forms, books and stationery as may be needed by said court. And the said clerk shall keep the same in his office of clerk of the Superior Court.

Separate records.

Blanks, books and stationery.

SEC. 7. *Procedure in civil actions.*

The rules of procedure, issuing process and filing pleadings shall conform as near as may be to the practice in the Superior Courts. The process shall be returnable directly to the court, and no civil process, except subpoenas, shall issue out of the court to any county other than that in which the court is located.

Procedure in civil actions.

Process returnable. Territorial limitation.

SEC. 8. *Trial by jury in civil actions.*

In all civil actions the parties shall be deemed to have waived a jury trial unless demand shall be made therefor before the trial begins. The demand shall be in writing and signed by the party making it, or by his attorney, and accompanied by a deposit of three dollars to insure the payment of the jury tax: *Provided*, such demand shall not be used to the prejudice of the party making it.

Jury waived unless demand made.

Demand in writing. Deposit for jury fee.

SEC. 9. *Jurors drawn and summoned.*

If a jury trial is demanded, the judge shall continue the case until a day to be set, and the judge, together with the attorneys for all parties, shall proceed to the office of the register of

Continuance if jury demanded.

Drawing of jury.

deeds of the county and cause to be drawn a jury of eighteen men, observing as nearly as may be the rule for drawing a jury for the Superior Court. The judge shall issue the proper writ to the sheriff of the county commanding him to summon the jurors so drawn to appear at the court on the day set for the trial of the action. It shall be the duty of the register of deeds to prepare a list of jurors for this the General County Court identical with the list prepared for the Superior Court, and the jury shall be drawn out of the box containing such list.

SEC. 10. *Talesmen and challenges.*

The judge shall have the right to call in talesmen to serve as jurors according to the practice of the Superior Court as nearly as the same is applicable, and to direct the sheriff to summon a sufficient number of talesmen to serve during any one week for the proper dispatch of the business of the court.

SEC. 11. *Process.*

All civil summons in actions begun in the General County Court shall be served at least ten days before the return day named therein, and shall be returnable on the first Monday of the month next succeeding the issue thereof, unless the same be issued within less than ten days before the first Monday of the month next succeeding its issuing, in which event it shall be made returnable on the first Monday of the second succeeding month next after the date of the issue thereof; and when the summons shall be issued more than ten days before the first Monday of the month next succeeding its issuing, and shall be executed by the proper officer within less than ten days of the return day named therein, it shall be returned as if executed in proper time, and the case placed on the summons docket and continued to the first Monday of the month next succeeding the return day thereof, at which time it shall be treated in all respects as if that had been the return day named therein. The summons shall run in the name of the State, be signed by the clerk of the court in which the action is brought, and shall be directed to the sheriff or other proper officer of the county.

SEC. 12. *Pleadings.*

The complaint shall be filed by the return day named in the summons, and the answer, demurrer, or other pleading on the part of the defendant shall be filed by the first Monday of the month following the filing of the complaint. For good cause the judge may extend the time of filing pleadings.

SEC. 13. *Criminal jurisdiction.*

The General County Court, herein provided for, shall have the following jurisdiction in criminal actions within the county:

Judge to issue writ.

Jury list.

Talesmen.

Service of summons.

Return day.

Summons issued but not served.

Return as if executed.
Case placed on summons docket and continued.

Summons in name of State.
Authentication.
Direction.

Time for filing pleadings.

Extension of time.

Jurisdiction.

1. Original, exclusive and concurrent jurisdiction, as the case may be, of all offenses within said county which are now or may hereafter be given to justices of the peace under the Constitution and general laws of the State, including all offenses of which mayors of towns or other municipal courts now have jurisdiction. As of justices of the peace.
2. Original and concurrent jurisdiction with justices of the peace to hear and bind over to the Superior Court all persons charged with any crime within the territory of the General County Court, and of which said court is not herein given final jurisdiction. In preliminary hearings.
3. To punish for contempt to the same extent and in the manner allowed by law to the Superior Courts of this State; to issue writs *ad testificandum* and other process to compel the attendance of witnesses and to enforce the orders and judgments of the court in the same manner allowed by law to the Superior Courts of this State. In matters of contempt.
4. The General County Court shall have jurisdiction in all criminal cases arising in the county which are now or may hereafter be given to a justice of the peace, and in addition thereto shall have exclusive original jurisdiction of all other criminal offenses committed in the county below the grade of a felony as now defined by law, and the same are hereby declared to be petty misdemeanors. In all criminal cases heard by a justice of the peace or other committing magistrate of the county against any person for any offense included within the exclusive jurisdiction of the General County Court, as herein provided for, and in which probable cause of guilt is found, such person shall be bound in a personal recognizance, or surety, to appear at the next first Monday of the month next succeeding before the General County Court for trial, and in default of surety such person shall be committed to the county jail to await trial. Offenses made petty misdemeanors.

Persons bound over.

Commitment in default of bail.

SEC. 14. *Extent of civil jurisdiction.*

The jurisdiction of the General County Court in civil actions shall be as follows:

1. Jurisdiction concurrent with that of the justices of the peace of the county; Concurrent with justices of the peace.
2. Jurisdiction concurrent with the Superior Court in all actions founded on contract; With Superior Court in actions on contract.
3. Jurisdiction concurrent with the Superior Court in all actions not founded upon contract; Concurrent with Superior Court in matters not founded on contract.
4. Jurisdiction concurrent with the Superior Court in all actions to try title to lands and to prevent trespass thereon and to restrain waste thereof; Concurrent with Superior Court in matters affecting real estate.
5. Jurisdiction concurrent with the Superior Court in all actions pending in said court to issue and grant temporary and permanent restraining orders and injunctions. Concurrent with Superior Court in ancillary remedies.

SEC. 15. *Appeal to the Superior Court.*

Appeals lie to
Superior Court.

Cases bound
over to Superior
Court.

Criminal war-
rants.

Sentences.

Amendments in
pleadings and
warrants.

Any person convicted of any offense of which the General County Court has final jurisdiction may appeal to the Superior Court of the county from any judgment or sentence of the court in the same manner as is now provided for appeals from justices of the peace; and any person tried before the General County Court for any offense of which said court has not final jurisdiction shall, if probable cause be found, be bound over to the Superior Court in the same manner as is provided by law in similar cases before a justice of the peace. The judge may, upon proper affidavit, issue criminal warrants returnable before him in or out of term. All persons convicted in said court may be sentenced to the roads, or county farms, or jail, as the judge may determine.

SEC. 16. The judge shall have power in his discretion to allow amendments in pleadings and warrants, to the same extent as is allowed in the Superior Courts of the State.

SEC. 17. *Jury as in Superior Court.*

Jury trials.

The jury in the General County Court shall be a jury of twelve and the trial shall be conducted as nearly as possible as in the Superior Court.

SEC. 18. *Appeals to the Superior Court in civil actions.*

Appeals to Su-
perior Courts in
matters of law.

Record on
appeal.

Time for tak-
ing appeals.

Judgment by
Superior Court.

Appeal to Su-
preme Court.

Appeals in civil actions may be taken from the General County Court to the Superior Court of the county in term time for errors assigned in matters of law in the same manner as is now provided for appeals from the Superior Court to the Supreme Court, with the exception that the record may be typewritten instead of printed, and only two copies shall be required, one for the court and the other for the counsel. The time for taking and perfecting appeals shall be counted from the end of the term of the General County Court at which such trial is had. Upon such appeal the Superior Court may either affirm or modify the judgment of the General County Court, or remand the cause for a new trial. From the judgment of the Superior Court an appeal may be taken to the Supreme Court as is now provided by law.

SEC. 19. *Enforcement of judgments.*

Stay of execu-
tion.

Enforcement of
judgments.

Judgments
docketed in Su-
perior Court.
Effect of
docketing.

Orders to stay execution on judgments entered in the General County Court shall be the same as in appeals from the Superior Court to the Supreme Court. Judgments of the General County Court may be enforced by execution issued by the clerk thereof, returnable within twenty days. Transcripts of such judgments may be docketed in the Superior Court as now provided for judgments of justices of the peace, and the judgment when docketed shall in all respects be a judgment of the Superior Court in the same manner and to same extent as if rendered by the Superior

Court, and shall be subject to the same statute of limitations and the statutes relating to the revival of judgments in the Superior Court and issuing executions thereon.

SEC. 20. *Elections required.*

The General County Court, herein provided for, shall be established upon elections as set forth in this act.

SEC. 21. The board of commissioners of the county shall pass a resolution, if in their judgment such court should be established, reciting such fact and calling an election at a date to be fixed, which shall not be less than thirty days nor more than sixty days from the passage of the resolution, at which election there shall be submitted to the qualified voters of the county the question of establishing such court. At such election all qualified voters favoring the establishment of such court shall vote a ballot upon which shall be printed or written the words "For General County Court for-----County," and those opposing the establishment of such court shall vote a ballot upon which shall be printed or written the words "Against General County Court for-----County."

Court established by elections.

Resolution by county commissioners.
Recital of fact and call for election.
Time for election.
Question presented.
Ballots.

SEC. 22. *Notice of election.*

Notice of such election shall be given at least thirty days prior to the day of election, signed by the chairman of the board of county commissioners and containing in substance the resolution passed by the board, the date of the election and a reference to the act creating the court, and which notice shall be published once a week for four successive weeks prior to said election in some newspaper published in the county and a copy thereof shall be posted at the courthouse door.

Notice of election.

Publication of notice.

SEC. 23. Any election held under the provisions of this act shall be conducted in the same manner as is now or may hereafter be prescribed by law for holding elections for the members of the General Assembly, except as herein otherwise stated. The board of county commissioners shall appoint the registrars and judges of election and any other election officers necessary for holding said election, and registration and challenge of voters shall be conducted in the same manner as is now or may hereafter be provided for election of the members of the General Assembly, except as herein set forth. The said board of county commissioners may or may not, in their discretion, order a new registration for any election held under this act. In case no new registration is ordered the registration books of each voting precinct shall be kept open for twenty days prior to the election for the purpose of allowing electors to register who have not theretofore registered in the township, or voting precinct, of their residence, and who are entitled to register for said election; and the registration books shall close on Saturday next preceeding the election,

Law governing election.

Election officers.

Registration.

Close of registration.

and the registrar shall transcribe the names of all persons who have registered for former elections in their townships, or voting precincts, and are otherwise qualified electors at said election upon a new registration book. The registrars are authorized and directed to register any person legally qualified and entitled to vote in their respective townships or voting precincts who apply for such purpose, in the same manner and under the same rules and regulations now or hereafter may be provided for registering electors for the general election in said county.

Count and return
of votes.

SEC. 24. The vote cast at said election shall be counted at the close of the polls by the election officers and returned to the clerk of the said board of county commissioners of said county by a member of said election officers on the second day next succeeding the day of said election; and the said board of county commissioners, at their next regular meeting, or at a called meeting, shall tabulate and declare the result of the election, all of which shall be recorded in the minutes of said board of county commissioners, and no other recording and declaring of the result of said election shall be necessary. If a majority of the votes cast at said election is declared in favor of such court, it shall be established, and not otherwise. The expenses of said election shall be paid by the county commissioners out of the county fund.

Canvass of
returns.

Declaration and
record of result.

Effect of election.

Expense of
election.

Repealing clause.

SEC. 25. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 26. This act shall be in force and effect from and after its ratification.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 217

AN ACT TO AMEND CHAPTER 94 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, ENTITLED "DRAINAGE."

The General Assembly of North Carolina do enact:

Lands benefited
as to health
conditions.

Assessment.

Villages and
towns.
Small parcels of
residential land.

SECTION 1. That section five thousand three hundred and twenty-nine be amended by adding at the end thereof the following: "That in any district lands may be included which are not benefited for the agriculture or crop production, or slightly so, but which will receive benefit by improvement in health conditions, and as to such lands the engineer and viewers may assess each tract of land without regard to the ratio and at such a sum per acre as will fairly represent the benefit of such lands. That villages or towns or parts thereof and small parcels of land located outside thereof and used primarily for residence or other specific purposes, and which require drainage, may also be included in

any drainage district which by reason of their improved conditions and the limited area, in each parcel under individual ownership, it is impracticable to fairly assess the benefits to each separate parcel of land by the ratio herein provided, and as to such parcels of land the engineer and viewers may assess each parcel of land without regard to the ratio and at a higher rate per acre respectively by reason of the greater benefits. If the streets or other property owned by any incorporated town or village are likewise benefited by such drainage works, the corporation may be assessed in proportion to such benefits, which assessment shall constitute a liability against the corporation and may be enforced as provided by law."

Assessment.

Assessment on municipality.

SEC. 2. That section five thousand three hundred and thirty-three be amended by adding at the end thereof the following: "That in any appeal to the Superior Court in term time or in chambers taken under this section or any other section or provision of the drainage laws of the State, general or local, the same shall have precedence in consideration and trial by the court. If other issues also have precedence in the Superior Court under existing law, the order in which all the same shall be heard shall be determined by the court in the exercise of a sound discretion."

Section amended.

Precedence of trial of appeals.

Precedence in discretion of court.

SEC. 3. That section five thousand three hundred and forty be stricken out and repealed, and a new section by the same number be substituted in lieu thereof, as follows: "That the board of drainage commissioners shall appoint a competent drainage engineer of good repute as superintendent of construction, by and with the approval and recommendation of the State Geologist. That such superintendent of construction shall furnish a copy of his monthly and final estimates to the State Geologist, in addition to other copies herein provided, which shall be filed and preserved. In the event of the death, resignation, or removal of the superintendent of construction, his successor shall be appointed in the same manner."

Section substituted.

Superintendent of construction.

Approval of State Geologist.

Report of estimates.

Appointment of successor.

SEC. 4. That section five thousand three hundred and fifty-one be amended by adding after the word "construction" in line seven the following: "not exceeding ten per centum of the estimated actual cost of constructing the drainage works or the contract price thereof if such contract has not been awarded, and."

Limit of maintenance assessment.

SEC. 5. That section five thousand three hundred and fifty-four be amended by striking out in lines four, five and six the words "plus an amount sufficient to pay interest on the bond issue for three years next following the date of issue," and that the said section be further amended by striking out the last clause of said section beginning with the words "if the first annual installment" in line thirteen thereof and ending with the words "otherwise provided" in line sixteen.

Section amended.

Assessment for interest.

Assessment for interest.

Section amended.
Annual levy.

Aggregate
surplus.

Surplus available
for maintenance.

Section as
amended.

SEC. 6. That section five thousand three hundred and fifty-five be amended by striking out the word "five" in line thirteen of said section and being line four of the second paragraph, and inserting in lieu thereof the word "ten," and by striking out the word "five" in line sixteen of said section and being line seven of the second paragraph, and inserting the word "ten" in lieu thereof; and by striking out the word "ten" in line eighteen of said section and being line nine of the second paragraph, and inserting the word "fifteen" in lieu thereof; and by striking out the word "ten" in line nineteen of said section and being line ten of the second paragraph, and inserting in lieu thereof the word "fifteen"; and that the said section be further amended so that the second paragraph thereof, beginning with line ten of said section, as amended, shall read as follows: "For the purpose of meeting any possible deficit in the collection of annual drainage assessments or any deficit arising out of unforeseen contingencies there shall be levied, assessed and collected during each year when either the interest or principal or both interest and principal on the outstanding bonds shall be due, an assessment as will yield ten per cent more than the total of interest and principal due in such year; that is to say, for every one hundred dollars of principal and interest, or either, due in any one year, there shall be levied, assessed and collected a sufficient drainage assessment to yield one hundred and ten dollars for such year. When this excess of drainage tax so levied, assessed and collected shall accumulate so that the aggregate surplus in the hands of the treasurer of the district shall amount to more than fifteen per cent of the total principal of the bonds of the district outstanding and unpaid, then such surplus above fifteen per cent thereof may be available for expenditure by the board of drainage commissioners in the maintenance and upkeep of the drainage work in such district in the manner provided by law; after all the drainage assessments have been collected except the last assessment, if the surplus which has accumulated amounts to more than five per cent of the total issue of bonds of the district, then and in such event the board of drainage commissioners may in their discretion apply such excess above five per cent toward the reduction of the total amount embraced in the last assessment, reducing the same pro rata as to each tract of land embraced in the district, and having regard to the classification, to the end that such reduction shall be fairly and justly made. As to such surplus as shall accumulate in the hands of the treasurer of the district over and above all obligations of the district which may be due, the treasurer is hereby directed to deposit same in some solvent bank or banks at the highest rate of interest obtainable therefor, and the said treasurer shall be authorized, if he deems it necessary, to demand satisfactory

security for such deposits; but the said treasurer shall reserve the right to demand a repayment at any time upon giving not exceeding thirty days notice thereof. Whereas the proceeds of the first drainage assessment may not be collected and in the hands of the treasurer of the district prior to the maturity of the first and second semiannual installments of interest upon the issue of bonds, the treasurer of the district is hereby directed to pay the interest coupons first maturing and also the interest coupons next maturing, if necessary, out of the funds in his hands for the purpose of maintaining the improvement for the period of three years after the completion of the work of construction. As a surplus fund with the treasurer arising out of the annual additional assessment of ten per centum shall accumulate in any one year in excess of fifteen per centum of the total principal of the bonds of the district outstanding and unpaid, as herein provided, the treasurer shall transfer in each of such years such surplus fund to the fund for maintaining the improvement after completion, as a reimbursement of the fund formerly withdrawn therefrom for the payment of the first and second installments of interest coupons until such reimbursement shall be fully made. The treasurer shall thereafter keep separate accounts of the proceeds of such additional ten per cent assessment remaining each year after the payment of all maturing obligations, and also a separate account of the funds provided for maintaining the improvement for the period of three years after completion of improvement and all payments therefrom and reimbursements thereto."

SEC. 7. That section five thousand three hundred and fifty-six be amended by striking out in lines three and four the words "and to the payment of the interest on the bonds for the three years next following the date of issue."

Section amended.

SEC. 8. That section five thousand three hundred and sixty be amended by striking out that part contained in the first fourteen lines of said section, beginning with the words "the Board" at the beginning of said section, and ending with the words "the tenth for the twelfth year" in lines thirteen and fourteen, and substituting in lieu thereof the following: "The board of drainage commissioners shall immediately prepare the assessment rolls or drainage tax lists, giving thereon the names of the owners of land in the district and a brief description of the several tracts of land assessed and the amount of assessment against each tract of land. The first of these assessment rolls shall be due and payable on the first Monday in September following the date of such bonds, and shall provide funds sufficient for the payment of interest on such bonds for one year. The second assessment roll shall make like provision for the payment of the interest for one year. Annual assessment rolls shall thereafter provide funds sufficient to meet the interest for

Application of funds.

Preparation of assessment rolls.

Names of owners and description of land.

First assessment due.

Amount.

Second assessment.

Annual assessments.

Assessment upon maturity of installments.

Annual assessments until full payment.

Additional assessment.

Remainder of section continued.

Application of act.

Amendment or reformation of proceedings.

Hyde County excepted.

Repealing clause.

one year on the issue of bonds outstanding. During the year previous to maturity of any annual installment due upon the principal of said bonds there shall be an assessment roll sufficient to provide funds for the payment of both the interest for one year and for the payment of the annual installment due upon the principal of the bonds. Such annual assessments shall be made from year to year to provide funds to meet the interest for one year and the annual installment of the principal due upon the bonds outstanding, until the whole principal due upon the outstanding bonds and the interest thereon shall be fully paid. In making up such assessment rolls there shall be included ten per cent additional as provided in section five thousand three hundred and fifty-five as amended herein." The remainder of section five thousand three hundred and sixty, beginning with the words "Each of the assessment rolls" in line fourteen, shall continue in full force and effect.

SEC. 9. All the provisions of this act shall apply to all drainage districts which shall hereafter be organized, and also to all districts where proceedings for the organization thereof have been instituted and are now pending and where the bonds have not been actually issued, sold, and delivered to the purchaser thereof. If it shall be necessary to amend or reform any of the pleadings or orders made by the court or any action taken by the board of drainage commissioners in any drainage proceedings instituted and pending before the ratification of this act, full authority is hereby granted to make any such amendments, to the end that the said drainage proceedings shall conform with the provisions hereof.

SEC. 10. That this act shall not apply to the county of Hyde.

SEC. 11. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 12. That this act shall be in force on and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 218

AN ACT TO CORRECT THE RATIFICATION CLAUSE OF
SENATE BILL NUMBER 392, HOUSE BILL NUMBER 867.

The General Assembly of North Carolina do enact:

SECTION 1. The word "notification" in the last line of section eleven of Senate bill number three hundred ninety-two, House bill number eight hundred sixty-seven, of the session one thou-

Correction.

sand nine hundred and twenty-three, be stricken out and that the word "ratification" be written in lieu thereof.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 219

AN ACT TO AMEND CHAPTER 24, PUBLIC LAWS, EXTRA SESSION 1921, RELATING TO COURTS IN McDOWELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter twenty-four of the Public Laws of Law amended.
Extra Session of the year one thousand nine hundred and twenty-one be and the same is hereby amended by striking out the words "sixth Monday before the first Monday in March," appearing in line twenty-four of section one of said chapter, and by inserting in lieu thereof the following: "Fourteenth Monday after the Term of court.
first Monday in March."

SEC. 2. That all laws and parts and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force and effect from and after When act
the first day of January, one thousand nine hundred and twenty-effective.
four.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 220

AN ACT TO AMEND SUBCHAPTER 4 OF CHAPTER 136 OF THE PUBLIC LAWS OF 1917, RELATING TO MUNICIPAL IMPROVEMENTS.

The General Assembly of North Carolina do enact:

That section one, subchapter four, chapter one hundred and thirty-six, the Public Laws of one thousand nine hundred and Laws amended.
seventeen, being sections twenty-seven hundred and ninety-one and twenty-seven hundred and ninety-two of the Consolidated Statutes, be amended by adding the following:

SECTION 1. It is the intention of this act that the powers herein granted to cities for the purpose of improving their streets and Powers in ad-
improving their drainage and sewer conditions shall be in addition dition and sup-
and supplementary to those powers granted in their charters, and plementary to
in any case in which the provisions of this act are in conflict with powers in
the provisions of any local statute or charter, then the governing charters.
Option of pro-
cedure given.

body of any such municipality may in its discretion proceed in accordance with the provisions of such local statute or charter, or, as an alternative method of procedure, in accordance with the provisions of this act.

Order for condemnation of land.

Purposes of condemnation.

Assessment districts.

Maps and surveys.

Time and place for hearing. Advertisement.

Hearing.

Final order.

Determination of apportionment.

Petition for appointment of commissioners.

SEC. 2. When it is proposed by any municipal corporation to condemn any land, rights, privileges or easements for the purpose of opening, extending, widening, altering or improving any street or alley, or changing or improving the channel of any branch or watercourse, for the purpose of improving the drainage conditions, or the laying and construction of sanitary, storm, or trunk sewer lines in such municipality, an order or resolution of the governing body of the municipality at a regular or special meeting shall be made stating generally, or as nearly as may be, the nature of the proposed improvement for which the land is required, and shall lay out, constitute and create an assessment district extending in every direction to the limits of the area or zone of damage or special benefits to property resulting from said improvement, in the best judgment of said governing body. Said governing body shall cause such maps and surveys to be made showing the area of such assessment district and improvements proposed to be made, and of all the lands located in said assessment district, as it may deem necessary. The governing body shall appoint a time and place for its final determination thereof, and cause notice of such time and a brief description of such proposed improvement to be published in some newspaper published in said municipality for not less than ten days prior to said meeting. At said time and place said governing body shall hear such reasons as shall be given for or against the making of such proposed improvement, and it may adjourn such hearing to a subsequent time.

SEC. 3. Whenever a final order shall be made by such governing body creating such assessment district and directing the laying out, opening, extending, altering, straightening or widening any street or alley, or the changing or otherwise improving any channel or watercourse for the purpose of improving the drainage conditions, or the building and construction of any sanitary, storm or trunk sewer lines in any such municipality, also its determination to condemn land, rights, privileges or easements for the purpose of making such proposed improvement, it shall determine what proportion of the estimated cost thereof, if any, shall be assessed against the city at large. After the adoption of such final order, as aforesaid, the governing body of such municipality shall file with the clerk of the Superior Court its petition, praying for the appointment of three commissioners to estimate and assess the expenses of the proposed improvement and to appraise and value the real property, rights, privileges or easements proposed to be taken or condemned for public use, also to appraise the value of the benefits accruing from such improve-

ment to all property as shown and described on the maps or surveys of such assessment district. The petition shall set forth and describe the particular property, rights, privileges or easements proposed to be taken or condemned for the purposes, as aforesaid, also all other property situated and located in said assessment district, as shown on the maps or surveys of same, a copy or copies of which maps or surveys shall be filed with such petition, and such petition shall state the names and addresses of the owner or owners who have any interest in the lands therein which may be affected by the said condemnation or the said assessment of benefits, and whether any of the said owners are minors or without guardians.

SEC. 4. That upon the filing of said petition the clerk of the Superior Court shall issue a summons to the parties interested in the lands, rights, privileges or easements sought to be taken for public use and benefits proposed to be assessed, described in such petition, requiring them to appear at his office in the courthouse of said county on a day at least ten and not more than twenty days after the service of said summons, and answer or otherwise plead to the petition, or show cause why such condemnation, improvement and assessment of benefits should not be made. The said proceeding shall be conducted in all respects as are other special proceedings, and the clerk may issue process and make publication for parties and appoint guardians in like manner as is provided by law in the case of special proceedings.

SEC. 5. The clerk of the Superior Court shall hear the proofs and allegations of the parties, and if no sufficient cause is shown against granting the prayer of the petition, he shall make an order appointing three disinterested competent freeholders of the county as such commissioners. The clerk shall issue a notice of their appointment to the said freeholders, to be served upon them by the sheriff of the county, and, when so notified, they shall, within five days after being sworn to perform the duties which shall devolve upon them, go upon the premises and ascertain the value of the land, rights, privileges or easements to be taken for public use, determine by a majority vote the amount of damages, if any, to be paid for the same. Said commissioners shall also go upon the lots or lands described in the petition and shown on such map or survey of such assessment district, including the land condemned or any remainder thereof, and ascertain and determine by a majority vote the value of the benefits or advantages to such lots or lands accruing from the opening, extending, widening or improving said street or alley, or the changing or improving the channel of any branch or watercourse, or the building and construction of such sanitary, storm or trunk line sewers, both such benefits or advantages as are special to such lots and the benefits or advantages in common with other lots located in said assessment district: *Provided*, that if, in the judgment of the commis-

Requirements of petition.

Copy of map with petition. Names and addresses of land-owners affected.

Status of land-owners.

Summons to parties interested.

Return day.

Conduct of proceedings.

Hearing.

Order appointing commissioners.

Notice of appointment. Service of notice. Assessment within five days.

Damages determined by majority vote. Ascertainment of benefits.

Common benefits assessed.

Proviso: benefits accruing to city at large.

Commissioners may take evidence.

Considerations governing valuation and assessments.

Separate written report.

Land acquired on deposit of award.

Separate written report within ten days, of benefits and advantages.

Details.

Copy of appraisal of benefits.

Assessment roll.

Deposit for inspection.

Publication of completion of assessment.

Publication of time for hearing.

Hearing.

sioners, any portion of the benefits accrue to the city at large, then a part of the estimated cost of such improvement, not exceeding the proportion fixed by said governing body in its final order or resolution, shall be assessed upon the city at large. Before making the reports hereinafter referred to the commissioners may take the evidence of witnesses as to the estimated cost of such improvement, the damage to such land or lands so condemned for public use, and the amount that should be paid therefor, and the benefits accruing to all other lands within such assessment district, either special or in common with others, as shown on such map or survey. In making the valuation and assessments aforesaid, the commissioners shall consider the loss or damage that may accrue to the owner or owners of the land condemned by reason of the surrender of the land or easement, and also any benefit or advantage such owner or owners may receive by reason of the making of such improvements, special to his land or in common with other lots located in said assessment district.

SEC. 6. The said commissioners shall make a separate written report of their findings to the clerk of the Superior Court within ten days after notice of their appointment, relative to the land, rights, privileges or easements so condemned, together with the amount to be paid each owner thereof, and upon deposit with the said clerk of the amount determined by said commissioners to be due said owners by such municipality, such land, rights, privileges or easements shall be deemed to be acquired for public use.

SEC. 7. The said commissioners shall make a separate written report of their findings to the clerk of the Superior Court within ten days after notice of their appointment, relative to the benefits or advantages so appraised against said lands located in said assessment district, if any, giving the names of the owners thereof and the amount so appraised against each, with a brief description of the lots or parcels of land so appraised. The clerk shall thereupon deliver to the said governing body of such municipality a certified copy of such appraisal of benefits, which certified copy of appraisal of benefits, upon such receipt by said governing body, shall thereupon become an assessment roll, which the governing body shall cause to be deposited in the office of the clerk of the municipality for inspection by parties interested, and shall cause to be published a notice of the completion of such assessment roll, setting forth a description in general terms of the local improvement, and the time fixed for the meeting of the governing body for the hearing of allegations and objections relative to the adoption of such assessment roll, such meeting not to be earlier than ten days from the first publication of such notice, which publication shall be made in a newspaper published in such municipality. At the time appointed for the purpose, or to some other time to which it may adjourn, the governing body, or a committee thereof, must hear the allegations and objections of

all persons interested who appear and make proof in relation thereto. The governing body may thereupon correct such assessment roll and either confirm the same or may set it aside and provide for a new appraisal of benefits in such proceeding pending before the clerk of the Superior Court. Whenever the governing body may confirm an assessment for such improvement the clerk of the municipality shall enter on the minutes of the governing body the date, hour and minute of such confirmation, and from the time of such confirmation the assessments embraced in the assessment roll shall be a lien on the real property against which the same are assessed, superior to all other liens and encumbrances. Such governing body shall have the power and authority to provide that such assessments may be paid in equal annual installments not exceeding a period of five years.

SEC. 8. If a person assessed is dissatisfied with the amount of the charge, he may give notice of appeal in said proceeding pending before the clerk of the Superior Court as hereinafter provided for. The governing body may correct, cancel or remit any assessment in connection with such improvement. After the assessment roll is confirmed a copy of the same must be delivered to the tax collector or other officer charged with the duty of collecting taxes, and such assessments shall be due and payable on the date on which taxes are payable and shall be collected like other taxes. In the event the governing body authorizes the payment of any assessment by installment, such installments shall bear interest at the rate of six per centum from the date of the confirmation of the assessment roll, and in case of the failure or neglect of any person to pay any such installments when the same shall become due and payable, then and in that event all of the installments remaining unpaid shall at once become due and payable.

SEC. 9. The total value of the benefits assessed against the lots or land situated and located in said assessment district shall not exceed the total net amount of damages to be paid by the municipality to the owner or owners of the land or right condemned, together with the cost of such improvement as estimated by said commissioners. If any party to the proceedings shall be dissatisfied with the report of the commissioners, or the assessment levied by the said governing body, he may file exceptions thereto with the clerk of the Superior Court within ten days after the filing of said report with said clerk, or in the event the appeal be from the levying of the assessment by said governing body, within ten days after the confirmation of such assessment roll by such governing body, and the issues of fact and law raised before the clerk in the said proceedings and upon the said exceptions shall be transferred to the Superior Court for trial in like manner as provided in the case of other special proceedings pending before the clerk; and the said issues shall be tried at the first term after

Action on hearing.

Entry of confirmation.

Lien from time of confirmation.

Priority of lien.

Period of payment.

Notice of appeal.

Correction, cancellation or remission of assessment.
Copy of assessment delivered to tax collector.
Assessments payable.
Collection.
Assessments to bear interest.

Total due on failure to pay installment.

Limit of assessments.

Party dissatisfied may file exceptions.
Time for filing exceptions.

Transfer to court for trial.

Trial term.

Appeal to Supreme Court.	they are transferred, unless for a good cause shown a trial or hearing of the matter may be continued by the court. From the judgment of the Superior Court rendered in said proceeding any of the parties may appeal to the Supreme Court, as in other cases pending in the Superior Court: <i>Provided</i> , that if such municipality, at the time of the appraisal, shall pay into the court the sum appraised by the commissioners as being due any person for land so condemned and taken for public use, then and in that event such municipality may enter, take possession of and hold said lands notwithstanding the pendency of any appeal, and no appeal either to the Superior Court or the Supreme Court shall hinder or delay such municipality in proceeding with such proposed improvement.
Proviso: entry on land pending appeal.	
Appeal not to delay work.	
Power of courts.	SEC. 10. In all cases of appraisal under this act, whether the mode or manner of procedure is not expressly or sufficiently provided for herein, the court before which such proceedings may be pending shall have the power to make all necessary orders and give proper directions to carry into effect the object and intent of this act, and the practice and procedure in such cases shall conform as nearly as may be to the ordinary practice and procedure in such court.
Practice and procedure.	
Change of ownership or transfer of property not to affect proceedings.	SEC. 11. When any proceedings for appraisal of property or rights under this act shall have been instituted, no change of ownership or transfer of the real estate, or any interest therein, or of the subject-matter of the appraisal, or any part thereof, shall in any manner affect such proceedings, but the same may be carried on and perfected as if no such conveyance or transfer had been made, or attempted to be made.
Proceedings to perfect title.	SEC. 12. If at any time after proceedings under this act shall have been instituted it shall be found that the title to any property or right proposed to be condemned, or which has been acquired or condemned, is defective, said municipality may proceed anew to acquire or perfect such title in the same manner as if no appraisal had been made, and at any stage of the new proceeding the court may authorize the municipality, if in possession of said property or rights, to continue in possession of the same, and if not in possession, to take possession and use such property or rights during the pendency and until the final conclusion of such new proceedings, and may stay all actions or proceedings against the municipality on account thereof, and in every case any party interested may conduct the proceedings to a conclusion if the municipality delays or omits to prosecute the same.
Possession by municipality.	
Parties interested may conduct proceedings.	
Recovery by municipality if title be defective.	SEC. 13. If the title to any property, rights, privileges or easements condemned in any proceedings instituted under this act shall prove to be defective, such municipality may by action recover of the person or persons who have received compensation for the property or rights so condemned any loss or damage the city may have sustained by reason of said defect of title, not

exceeding the amount paid as compensation for the taking of said property or rights.

Limit of recovery.

SEC. 14. Where any notice is required to be given in said proceedings before the court and the person to be notified is a nonresident of the county in which said proceedings are pending, the notice may be served by the sheriff or other lawful officer of any county in which the said person may be, and if the said person is a nonresident of the State, the notice may be served by the publication thereof once a week for four weeks in a newspaper published in such municipality, and the affidavit of the publisher, proprietor or foreman of said newspaper that said notice was so published shall be sufficient *prima facie* evidence or proof of such publication, and the time of notice shall be counted from the last day on which the notice was inserted in said newspaper.

Notice served on nonresidents.

Notice by publication to nonresidents of State.

Proof of publication.

SEC. 15. A copy of the final judgment of the court, duly certified by its clerk, may be registered in the office of the register of deeds for said county, and said copy so certified, or a copy of the registry of such judgment duly certified by the register of deeds, shall be received as evidence in all courts of the State, and where the said copy is offered in evidence in any court not held in the county in which the judgment is rendered, the certificate shall have affixed the official seal of the certifying officer.

Registration of final judgment.

Copy of registry evidence.

Certificate under seal.

SEC. 16. The commissioners appointed by the clerk of the Superior Court to make the appraisals provided for herein shall receive compensation at the rate of five dollars (\$5.00) per day each, which compensation shall be taxed in the court costs of such proceedings.

Pay of appraisal commissioners.

Taxed as cost.

SEC. 17. This act shall be in full force and effect from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 221

AN ACT TO AMEND CHAPTER 62, PUBLIC LAWS OF 1919, INCREASING THE APPROPRIATION FOR INDEMNITY FOR CATTLE KILLED ON ACCOUNT OF TUBERCULOSIS AND FOR HORSES AND MULES KILLED ON ACCOUNT OF GLANDERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen of chapter sixty-two, Public Laws of nineteen hundred and nineteen, be amended by striking out the word "five" in line one thereof and inserting the word "twenty" and by adding at the end of said section the following:

"This appropriation shall apply to the fiscal year ending June thirtieth, one thousand nine hundred and twenty-three, and every year thereafter."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 222

AN ACT TO AMEND CHAPTER 24, PUBLIC LAWS, SPECIAL SESSION 1921, GIVING YANCEY COUNTY ONE ADDITIONAL WEEK OF COURT.

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That section one and subsection "Yancey" be and is hereby amended by striking out all of the last line of said subsection after the word "week" and insert in lieu thereof the following:

Term of court.

"The first Monday in August, to continue for two weeks for the trial of civil cases only."

Repealing clause.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 223

AN ACT TO AMEND THE CONSTITUTION OF THE STATE OF NORTH CAROLINA TO PROVIDE FOR THE INVIOABILITY OF SINKING FUNDS.

The General Assembly of North Carolina do enact:

Constitution amended.

SECTION 1. That the Constitution of the State of North Carolina be and the same is hereby amended in manner and form as follows:

Insert a new section, which shall be known as section of Article II, said section to read as follows:

Enactments providing for sinking funds irrevocable after issuance of bonds.

"Section 30. All enactments of the General Assembly heretofore (or hereafter) made, providing for payments to be made into any sinking fund for the retirement of bonds issued by the State for any purpose, shall be irrevocable after the issuance of the bonds for the retirement of which such provisions were

made: *Provided*, that all sinking funds shall be set up from the general revenues of the State and not from any particular tax which may be levied, and such sinking funds so set up shall be used for the purpose of retiring the bonds for which the sinking fund is set up, and for no other purpose."

Proviso; sinking funds set up from general revenue. Specific appropriation of sinking fund.

SEC. 2. That this amendment shall be submitted to all the qualified voters of the State at the next general election.

Amendment to be submitted to voters.
Ballots.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed "For Sinking Fund Amendment," and those opposed shall vote a ballot on which shall be written or printed the words "Against Sinking Fund Amendment."

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such ratification.

Law governing election.

Certificate by Governor to Secretary of State.

Enrollment of amendment. Effective from date of certification.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 224

AN ACT TO GIVE THE NORTH CAROLINA STATE BOARD OF AGRICULTURE USE AND CONTROL OF THE WHOLE OF THE MYATT LAND.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand one hundred and sixty-nine of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby repealed.

Section repealed.

SEC. 2. That section four thousand eight hundred and eighty of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended so as to read as follows: "Section four thousand eight hundred and eighty. The North Carolina State Board of Agriculture shall have the use and control of the whole of the tract of land owned by the State, which land was purchased from W. A. Myatt and wife and conveyed by them to the State, May third, one thousand eight hundred and eighty-nine, and contains seventy-eight acres, more or less, adjoining the city farm of the city of Raleigh. The

Section amended.

Use and control of whole of tract.

Description of tract.

Purposes for which land may be used.

Distribution of hog cholera serum at cost.
Erection and equipment of buildings and appliances.

Board of Agriculture shall use said land for the raising, feeding and caring of hogs, the manufacture of hog cholera serum, and for conducting experiments in hog production and other live-stock, or crop work, as it may find desirable. The hog cholera serum so manufactured is to be distributed by the State Veterinarian at cost to the people of the State applying for the same. To this end the said Board of Agriculture is authorized to erect and equip all such buildings and appliances as may be necessary for the purposes for which it is to use said land."

SEC. 3. This act shall take effect from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 225

AN ACT TO PROVIDE FOR THE SUPERVISION AND EXAMINATION OF INDUSTRIAL BANKS BY THE CORPORATION COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. *Industrial bank defined.*

Industrial Bank defined.

The term "Industrial Bank," as used in this act, shall be construed to mean any corporation organized, or which may hereafter be organized, under the general corporation laws of this State, which is engaged in lending money to be repaid in weekly, or monthly, or other periodical installments, or principal sums, as a business: *Provided, however,* this definition shall not be construed to include building and loan associations, or commercial or savings banks.

Proviso: building and loan associations or commercial or savings banks.

SEC. 2. *Manner of organization.*

Manner of organization.

Corporations may be organized under this act in the same manner as provided for corporations authorized under the chapter on corporations.

SEC. 3. *Corporate title.*

Corporate title.

Every corporation incorporated or reorganized pursuant to the provisions of this act shall be known as an industrial bank, and may use the word "bank" as part of its corporate title.

SEC. 4. *Capital stock.*

Capital stock.

The amount of capital stock with which any industrial bank shall commence business shall not be less than twenty-five thousand dollars (\$25,000.00), in cities or towns of fifteen thousand population or less; nor less than fifty thousand dollars (\$50,000.00), in cities or towns whose population exceeds fifteen

thousand but does not exceed twenty-five thousand; nor less than one hundred thousand dollars (\$100,000.00), in cities or towns whose population exceeds twenty-five thousand; the population to be ascertained by the last preceding national census: *Provided*, that this section shall not apply to industrial banks organized and doing business prior to its adoption.

Proviso: banks organized and doing business.

SEC. 5. The capital stock sold by any industrial bank in process of organization, or for an increase of the capital stock, shall be accounted for to the bank in the full amount paid for the same. No commission or fee shall be paid to any person, association, or corporation for selling such stock. The Corporation Commission shall refuse authority to commence business to any industrial bank of [where] commissions or fees have been paid, or have been contracted to be paid by it, or by any one in its behalf to any person, association, or corporation for securing subscriptions for or selling stock in such bank.

Sales of capital for organization or increase to be fully accounted for. No commission or selling fee paid. Refusal of authority for paying or promising commission.

SEC. 6. *Powers.*

In addition to the general powers conferred upon corporations formed under the chapter on corporations, every industrial bank shall have the following powers:

Powers.

1. To loan money on real or personal security and reserve lawful interest in advance upon such loans, and to discount or purchase notes, bills of exchange, acceptances or other choses in action.

To loan money. Discount or purchase notes and other negotiable paper.

2. To sell or offer for sale its secured or unsecured evidences or certificates of indebtedness, or investment, and to receive from investors therein or purchasers thereof payments therefor in installments or otherwise, with or without an allowance of interest upon such payments, whether such evidence or certificates of indebtedness or of investment be hypothecated for a loan or not, and to enter into contracts in the nature of a pledge or otherwise with such investors or purchasers with regard to such evidences or certificates of indebtedness, or of investment; and no such transaction shall in any way be construed to affect the rate of interest on such loans.

To sell evidences of indebtedness. Payments.

Interest.

3. To charge for a loan made pursuant to this section one dollar for each fifty dollars or a fraction thereof loaned, up to and including loans of two hundred and fifty dollars, and for loans in excess of two hundred and fifty dollars, one dollar for each two hundred and fifty dollars excess or fraction thereof, to cover expenses, including any examination or investigation of the character and circumstances of the borrower, comaker, or surety. An additional fee of five dollars may be charged on such loans where same are secured by mortgage on real estate. No charge shall be collected unless a loan shall have been made.

Charge for investigation of borrowers.

Fee for loans secured by real estate.

4. To establish branch offices or places of business within the county in which its principal office is located, and elsewhere

Branch offices.

Approval of
Corporation Com-
mission.

Proviso: mini-
mum of capital.

in the State, after having first obtained the written approval of the Corporation Commission, which approval may be given or withheld by the Corporation Commission in its discretion: *Provided*, that the Corporation Commission shall not authorize the establishment of any branch the paid-in capital of whose parent bank is not sufficient in amount to provide for the capital of at least twenty-five thousand dollars (\$25,000.00) for the parent bank and at least twenty-five thousand dollars (\$25,000.00) for each branch which it is proposed to be established in cities or towns of fifteen thousand population or less; nor less than fifty thousand dollars (\$50,000.00) in cities or towns whose population exceeds fifteen thousand but does not exceed twenty-five thousand; nor less than one hundred thousand dollars (\$100,000.00) in towns whose population exceeds twenty-five thousand.

SEC. 7. *Restriction on powers.*

No industrial bank shall—

Period of loans.

Proviso: loans
on real estate
security.

1. Make any loan under the provisions of this article for a longer period than one year from the date thereof: *Provided, however*, that loans upon real estate security may be made for a period not exceeding two years.

Depositories.

2. Deposit any of its funds in any banking corporation unless such corporation has been designated as such depository by a vote of a majority of the directors, or of the executive committee, exclusive of any director who is an officer, director, or trustee of the depository so designated, present at any meeting duly called at which a quorum is in attendance, and approved by the Corporation Commission.

SEC. 8. *Limit of loans.*

Limit of loans.

The total liabilities to any industrial bank of any person, corporation, company, or firm, for money borrowed, including in the liabilities of the company or firm the liabilities of the several members thereof, shall at no time exceed ten per cent of the actually paid-up capital and surplus of such industrial bank, but the discount of bona fide bills of exchange or acceptances drawn against actually existing values, and the discount of commercial or business paper actually owned by the person or persons, corporation, company, or firm negotiating the same, shall not be considered money so borrowed.

Discount not
reckoned.

SEC. 9. *Directors.*

Residence of
directors.

At least three-fourths of the number of directors of any industrial bank shall be residents of the State of North Carolina.

SEC. 10. *Officers and employees shall give bond.*

Active officers
and employees
to give bond.

The active officers and employees of any industrial bank, before entering upon their duties, shall give bond to the bank in

a bonding company authorized to do business in North Carolina in the amount to be required by the directors, and in such form as may be prescribed or approved by the Corporation Commission.

The Corporation Commission, or directors of such bank, may require an increase of the amount of such bond whenever they may deem it necessary. If injured by the breach of any bond given hereunder, the bank so injured may put the same in suit and recover such damage as it may have sustained.

SEC. 11. *Supervision and examination.*

Every industrial bank now or hereafter transacting the business of an industrial bank as defined by this act, whether as a separate business or in connection with any other business under the laws of and within this State, shall be subject to the provisions of this act, and shall be under the supervision of the Corporation Commission. The Corporation Commission shall exercise control of and supervision over the industrial banks doing business under this act, and it shall be its duty to execute and enforce, through the Chief State Bank Examiner and the State bank examiners and such other agents as are now or may hereafter be created or appointed, all laws which are now or may hereafter be enacted relating to industrial banks as defined in this act. For the more complete and thorough enforcement of the provisions of this act, the Corporation Commission is hereby empowered to promulgate such rules, regulations, and instructions, not inconsistent with the provisions of this act, as may, in its opinion, be necessary to carry out the provisions of the laws relating to industrial banks as herein defined, and as may be further necessary to insure such safe and conservative management of industrial banks under its supervision as may provide adequate protection for the interest of creditors, stockholders, and the public, in their relations with such institutions. All industrial banks doing business under the provisions of this act shall conduct their business in a manner consistent with all laws relating to industrial banks, and all rules, regulations and instructions that may be promulgated or issued by the Corporation Commission.

SEC. 12. *Corporation Commission may take charge, when.*

The Corporation Commission may forthwith take possession of the business and property of any industrial bank to which this act is applicable whenever it shall appear that such industrial bank—

1. Has violated its charter or any laws applicable thereto.
2. Is conducting its business in an unauthorized or unsafe manner.
3. Is in an unsafe or unsound condition to transact its business.

Increase of bond.

Recovery on bond

Banks subject to act.

Corporation Commission to exercise control, Enforcement of laws.

Corporation Commission to promulgate rules.

Conduct of business.

Cause for taking possession of bank.

Violation of charter or law. Unauthorized or unsafe manner of business. Unsafe condition.

Impaired capital stock.
Refusal to pay certificates.

Has become insolvent.
Has not complied with orders.

Has refused to submit to examination.

Officers refused to testify under oath.

Resumption of business.

Sections of general law applicable.

No gifts received.

Misdemeanor.

Ineligible to employment.

Attorneys' fees.

Repealing clause.

4. Has an impairment of its capital stock.

5. Has refused to pay its holders of certificates of indebtedness or investment in accordance with the terms upon which such certificates of indebtedness or investment were sold.

6. Has become otherwise insolvent.

7. Has neglected or refused to comply with the terms of a duly issued lawful order of the Corporation Commission.

8. Has refused, upon proper demand, to submit its records, affairs, and concerns for inspection and examination to a duly appointed or authorized examiner of the Corporation Commission.

9. Its officers have refused to be examined upon oath regarding its affairs.

Such banks may, with the consent of the Corporation Commission, resume business upon such terms and conditions as may be approved by it.

SEC. 13. That sections seven, eight, nine, sixty-four, sixty-six, sixty-seven, sixty-nine, seventy-two, seventy-three, seventy-four, seventy-five, seventy-six, seventy-seven, seventy-eight, seventy-nine and eighty of chapter four of the Public Laws of North Carolina of one thousand nine hundred twenty-one, relating to the supervision and examination of commercial banks, shall be construed to be applicable to industrial banks, in so far as they are not inconsistent with the provisions of this act.

SEC. 14. *Directors, officers, etc., accepting fees, etc.*

No gift, fee, commission, or brokerage charge shall be received, directly or indirectly, by any officer, director, or employee of any industrial bank doing business under this act, on account of any transaction to which such industrial bank is a party. Any officer, director, employee, or agent who shall violate the provisions of this section shall be guilty of a misdemeanor, and shall be and thereafter remain ineligible as an officer, director, or employee of any industrial bank doing business under this act. Nothing in this section shall be construed to prevent the payment of necessary and proper attorney's fees to any licensed attorney for professional services rendered.

SEC. 15. That all laws and clauses of laws in conflict with this act, and the provisions of this act, be and the same are hereby repealed.

SEC. 16. This act shall be in force from and after its ratification.

Ratified this 3d day of March, A. D. 1923.

CHAPTER 226

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES, PLACING TYRRELL COUNTY UNDER THE OPERATION OF THE STATE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand fifty-four of the Consolidated Statutes be and the same is hereby amended by striking out the word "Tyrrell" in line nine of said section. Section amended.
Tyrrell stricken out.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER 227

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE HOLDING OF SUPERIOR COURT IN THE COUNTY OF WASHINGTON.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, relative to the holding of courts in the county of Washington, be and the same is hereby amended by striking out the word "six" after September in line three of said section and insert in lieu thereof the word "seven." Section amended.

Beginning of term.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification. Repealing clause.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 228

AN ACT FOR THE RELIEF OF THE SHERIFFS AND TAX COLLECTORS OF HYDE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That all sheriffs and tax collectors who by virtue of their office have had the tax lists for the purpose of collecting the taxes of Hyde County and the towns and school districts of said county in their hands for the years one thousand nine hundred fifteen, one thousand nine hundred sixteen, one thousand nine hundred seventeen, one thousand nine hundred eighteen, one thousand nine hundred nineteen, one thousand nine hundred Collection of arrears.

Years affected.

twenty, one thousand nine hundred twenty-one, and one thousand nine hundred twenty-two, or, in case of death or default in collection, their personal representatives, bondsmen, or any agent they may designate, are hereby authorized and empowered to collect arrears of taxes for each of the years aforesaid, under such rules and regulations as are now or may hereafter be provided for collection of taxes.

Persons not compelled to pay.

SEC. 2. That no person shall be compelled to pay any tax under section one of this act who will make affidavit before any person authorized to administer oaths that the tax attempted to be collected has been paid, nor shall any executor or guardian be compelled to pay any tax under the provisions of this act after he shall have made final settlement: *Provided*, this act shall not authorize the sale of any land for taxes which has been conveyed to a purchaser and without actual notice of the nonpayment of the taxes prior to January first, one thousand nine hundred and twenty-one.

Proviso: lands conveyed without notice.

Liabilities not relieved.

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their representatives or bondsmen, from the liability imposed by law to pay the State, county and other taxes at the time and place required by law.

Determination of power.

SEC. 4. That the authority herein given shall cease and determine on the first day of January, one thousand nine hundred and twenty-five.

Application of act.

SEC. 5. That this act shall apply to Hyde County only.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this 3d day of March, A. D. 1923.

CHAPTER 229

AN ACT TO AMEND CHAPTER 27, ARTICLE 6, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO THE TERMS OF SUPERIOR COURT OF RANDOLPH COUNTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That that part of article six, chapter twenty-seven of the Consolidated Statutes of North Carolina, relating to the terms of the Superior Courts of Randolph County, be and the same is hereby stricken out and the following is inserted in lieu thereof:

Schedule of terms.

"Randolph—Second Monday after the first Monday in March. to continue for two weeks for civil cases only; fourth Monday after the first Monday in March for criminal cases; twelfth Monday after the first Monday in March, to continue for two weeks

for civil cases only; fifteenth Monday after the first Monday in March for criminal cases; seventh Monday before the first Monday in September, to continue for two weeks for civil cases only; the first Monday in September for criminal cases; thirteenth Monday after the first Monday in September, to continue for two weeks for criminal and civil cases."

SEC. 2. That this act shall be in force from and after the first day of April, one thousand nine hundred and twenty-three. When act effective.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 230

AN ACT TO PROHIBIT HOGS RUNNING AT LARGE ON THE BEACH BETWEEN NAG'S HEAD COAST GUARD STATION AND OREGON INLET, DARE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. All people who have hogs running at large on the beach between Nag's Head Coast Guard Station and Oregon Inlet are hereby directed to take the same up and place them under fence or on the beach at some other place where running at large is permitted. Hogs to be taken up.

SEC. 2. That it shall be unlawful for any hog to run at large on the beach between Nag's Head Coast Guard Station and Oregon Inlet. Unlawful for hogs to run at large.
Locality.

SEC. 3. Any one violating this act shall be guilty of a misdemeanor. Misdemeanor.

SEC. 4. All laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 5. This act to take effect after September first, one thousand nine hundred and twenty-three. When act effective.

Ratified this 3d day of March, A. D. 1923.

CHAPTER 231

AN ACT TO EMPOWER THE BOARD OF DRAINAGE COMMISSIONERS TO ISSUE AND SELL BONDS FOR MAINTENANCE OR IMPROVEMENTS OF THEIR DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That the board of drainage commissioners for any drainage district heretofore or that may hereafter be formed shall have the right to issue and sell bonds for the maintenance or improvement of their district if, in the opinion of said board of drainage commissioners that it would be an unreasonable bur- Bonds for improvement and maintenance.

	den on any of the landowners of said district to levy an assessment as heretofore provided in section twenty-nine, chapter four hundred and forty-two, Public Laws of one thousand nine hundred and nine, and amendments thereto, sufficient to do the necessary
Proviso: petition.	maintenance or improvement: <i>Provided</i> , that the board of drainage commissioners shall first petition to the clerk of Superior Court of the county in which their drainage district was formed,
Facts to be set forth. Insufficiency of canals.	setting forth the facts that the canals in their districts are not sufficient to afford proper drainage, and that, in the opinion of the board, the said canals need to be recleaned, widened, deepened, or lengthened, or that additional canals should be cut
Cost of work.	in certain places, and that the said work will cost more than an average of one dollar (\$1.00) per acre for all of the lands in the district, and to raise such an amount by levying one assessment
Assessment burdensome.	would be an unreasonable burden on a part of the landowners of their district, and they ask the court to allow them to issue and sell bonds for a sufficient amount to do the work which is needed to be done.
Appointment of viewers.	SEC. 2. Immediately after the presentment of such a petition, the clerk shall appoint a board of viewers (of the same qualifications as is required when a drainage district is first formed)
Time to report.	to view the said district over, and report to him (not later than twenty days from date appointed) whether or not any or all of the work asked for in the petition should be done, and whether or not the cost of the work which should be done would be an unreasonable burden on any of the landowners if collected by one assessment, or would it be better to allow a bond issue to cover the work.
Disallowance of petition. Removal after six months. Order if bond issue approved. Profile.	SEC. 3. If the board of viewers do not favor the bond issue it will be the duty of the clerk to not allow same, but the petition may be presented again any time after six months. If the board of viewers report that a bond issue is preferable, the clerk shall order the board of viewers to make a profile, the same as is required when a district is first formed, and if it is the opinion of the board of drainage commissioners that, on account of subdivisions, a new map of the district should accompany the profile, then the clerk shall order the board of viewers to make a new map of the district, showing the present landowners, and to reclassify all land which has been subdivided since the original map was made, which has not heretofore been reclassified. Said map and profile shall show the total acres in each class for each tract, whether it has been subdivided or not, to be the same as was shown on the original map before the lands were subdivided. It shall also be the duty of the board of viewers to change any line between two or more landowners which can be proven to their satisfaction was not correctly shown on the original map, but the total acres of each class for the two or more tracts combined must be the same as when shown by the original classifi-
New map.	
Reclassification of lands.	
Details to be shown.	
Correction of lines.	
Acres to coincide.	

cation. Said map and profile shall be filed with the clerk, together with an estimated cost of the work to be done; they shall be filed with the clerk in the same time and same manner as is required when a district is first formed.

Map and profile filed.
Estimate of cost.

SEC. 4. Any one owning land which has been reclassified by the board of viewers who is dissatisfied with their classification shall have the same redress as has heretofore been provided where divisions of classification have been made by a petition to the clerk or otherwise.

Redress to dissatisfied landowners.

SEC. 5. If in the opinion of the board of drainage commissioners it would help the sale of the maintenance or improvement bonds, or they would deem it necessary under the provision of section fourteen, chapter one hundred and fifty-two, Public Laws of one thousand nine hundred and seventeen, they may, with the approval of the clerk of the Superior Court, add to the amount estimated by the board of viewers a sufficient amount to pay off all outstanding obligations of the district, leaving this their only bond issue.

Increase to extinguish present debt.

SEC. 6. The compensation of the board of viewers and their assistants, together with all other expenses in connection with this bond issue, shall be paid in the same manner, the duties and power of the clerk, and the duties and power of the board of drainage commissioners, the bonds shall be advertised and sold, divided into such annual installments, bear such a rate of interest, the landowners shall be given the same notices and the same rights to pay cash, the contract shall be let and supervised, and contractor paid the same, as if this was the original bond issue.

Proceedings as for original bond issue.

SEC. 7. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

Repealing clause.

SEC. 8. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 232

AN ACT RELATING TO THE COURTS OF PASQUOTANK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and five, Public Laws of one thousand nine hundred and twenty-one, be amended by striking out all of section one after the word "Pasquotank" on the first line of page three hundred and sixty-three, and by inserting in lieu thereof, "ninth Monday before the first Monday in March, to continue for two weeks, for civil cases only; third Monday before the first Monday in March for civil cases only; second Monday after the first Monday in March for criminal and

Law amended.

Schedule of terms.

civil business, to continue for one week: fourteenth Monday after the first Monday in March, to continue for two weeks for civil cases only; second Monday before the first Monday of September, to continue for one week for criminal business only; second Monday after the first Monday in September for civil business only; ninth Monday after the first Monday in September, to continue for two weeks for criminal and civil business."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 233

AN ACT TO AMEND SECTION 1, CHAPTER 49, PUBLIC LAWS 1920, SPECIAL SESSION, RELATIVE TO INCREASE OF CERTAIN SALARIES OF THE CLERICAL FORCE IN THE GOVERNOR'S OFFICE.

The General Assembly of North Carolina do enact:

Law amended. SECTION 1. Amend section one, chapter forty-nine, Public Laws one thousand nine hundred and twenty, Special Session, to read as follows:

Salary of executive secretary. "That the salary of the executive secretary of the Governor shall be twenty-five hundred dollars (\$2,500.00) per year; that the salary of the executive clerk in the office of the Governor shall be twenty-five hundred dollars (\$2,500.00) per year."

Repealing clause. SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

When act effective. SEC. 3. That this act shall be in full force and effect as of January first, one thousand nine hundred and twenty-three.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 234

AN ACT TO PROVIDE FOR NECESSARY PRINTING IN THE DEPARTMENT OF SUPERINTENDENT OF PUBLIC INSTRUCTION.

Preamble:
appropriation
for printing.

Whereas the General Assembly of one thousand nine hundred and fifteen authorized the department of Superintendent of Public Instruction to expend for the necessary printing in its department a sum not exceeding eighteen thousand dollars (\$18,000.00) for each biennial period; and

Whereas the General Assembly of one thousand nine hundred and seventeen authorized the State Board of Examiners and Institute Conductors, a division of the Department of Superintendent of Public Instruction, to have all necessary printing done at the public expense, which necessary printing amounts to about eight thousand dollars (\$8,000.00) biennially, which is in addition to the eighteen thousand dollars (\$18,000.00) biennial appropriation, making a total appropriation of about twenty-six thousand dollars (\$26,000.00) biennially; and

Preamble.
printing for
State Board of
Examiners and
Institute Con-
ductors.

Whereas the cost of printing has greatly increased since one thousand nine hundred and fifteen, and the amount of necessary printing also has been increased by the authority of the General Assembly without making additional appropriations to cover the cost of the same, as a result the Superintendent of Public Instruction has been compelled to reduce public printing to the absolute minimum during the past biennial period, and even with the greatest economy the appropriation for the biennial period ending June thirtieth, one thousand nine hundred and twenty-three, is insufficient, according to careful estimate, by five thousand seven hundred and forty-four dollars (\$5,744.00), and the necessary laws and reports required by law cannot be supplied without an appropriation sufficient for these purposes: Now, therefore,

Preamble:
increase in cost
of printing.
Volume of
printing.

Reduction of
printing.

Appropriation
insufficient.

The General Assembly of North Carolina do enact:

SECTION 1. The Department of Superintendent of Public Instruction is hereby allowed to expend from the general fund for the necessary printing of its department a sum not to exceed thirty-five thousand dollars (\$35,000.00) for each biennial period, the first biennial period beginning on the first day of July, one thousand nine hundred and twenty-three, and ending June thirtieth, one thousand nine hundred and twenty-five.

Allowance for
printing.

Sec. 2. The sum of five thousand seven hundred and forty-four dollars (\$5,744.00) is hereby appropriated out of the general fund and the State Treasurer is directed to apply the same to the printing account for the fiscal year one thousand nine hundred and twenty-two—twenty-three for the purpose of paying the indebtedness incurred and providing for other necessary printing for the remainder of the biennial period ending June thirtieth, one thousand nine hundred and twenty-three, in order to carry out the instructions of the General Assembly which require the laws, reports, and blanks to be published and distributed free to school officials.

Allowance for
1922-23.

Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Repealing clause.

Sec. 4. That this act shall be in full force and effect on and after the date of its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 235

AN ACT TO COMPENSATE CERTAIN EMPLOYEES OF THE STATE FOR EXTRA SERVICE DURING THE SESSION OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

Payments
authorized.

SECTION 1. That the State Treasurer is hereby ordered to pay, upon the order of the State Auditor, to Emanuel Jones, Ed. Bates, Julius Riddick, William McIver, Henry Debnam, Thomas Evans and Wesley Moseley, janitors of the different departments of the State Government, each the sum of one dollar per day for each day of the session of the General Assembly of one thousand nine hundred and twenty-three, not exceeding sixty days, same being for extra service rendered by said janitors to the different committees and members of the General Assembly.

Extra service.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 236

AN ACT TO PROTECT THE TITLE OF MOTOR VEHICLES WITHIN THIS STATE; TO PROVIDE FOR THE ISSUANCE OF CERTIFICATES OF TITLE AND EVIDENCE OF REGISTRATION THEREOF; TO REGULATE PURCHASE AND SALE OR OTHER TRANSFER OF OWNERSHIP; TO FACILITATE THE RECOVERY OF MOTOR VEHICLES STOLEN OR OTHERWISE UNLAWFULLY TAKEN; TO PROVIDE FOR THE REGULATION AND LICENSING OF CERTAIN DEALERS IN USED AND SECOND-HAND VEHICLES AS HEREIN DEFINED; TO PRESCRIBE THE POWERS AND DUTIES OF THE SECRETARY OF STATE HEREUNDER; AND TO PROVIDE PENALTIES FOR VIOLATION OF THE PROVISIONS HEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. *Definitions.*

Definitions.

The words and phrases used in this act shall be construed as follows, unless the context may otherwise require:

Motor vehicles.

(a) The term "motor vehicles" shall include all vehicles propelled by power other than muscular power, except motorcycles operated by policemen or firemen when on official business and excepting all other motor vehicles, including trucks owned and operated by municipalities, or by the State, or any political subdivision thereof, or by any State institution, or by the Federal

Government. The term "motor vehicle" as used in this act shall not include trucks, traction engines, road rollers, fire wagons, fire engines, police patrol wagons and also such vehicles that run only upon rails or tracks: *Provided*, that such excepted motor vehicles shall be designated by proper signs or legible markings showing the department of the municipality, State institution, or Federal Government in which said vehicles are employed.

Vehicles not included.

Proviso: identification of excepted vehicles.

(b) The term "State" as used in this act, except where otherwise expressly provided, shall also include the territories and the Federal Districts of the United States.

State.

(c) The term "owner" shall also include any person, firm, association or corporation renting a motor vehicle or having the exclusive use thereof, under a lease or otherwise, for a period greater than thirty days. As between contract vendor and contract vendee, the term "owner" shall refer to the contract vendee unless the contrary shall clearly appear from the context of this act.

Owner.

Definition as between vendor and vendee.

(d) The term "manufacturer" shall include a person, firm, corporation or association engaged in the manufacture of new motor vehicles, as a regular business.

Manufacturer.

(e) The term "used vehicles" covers a motor vehicle which has been sold, bargained, exchanged, given away or title transferred from the persons who first took out title to it from the manufacturer or importer, and so used as to have become what is commonly known as "second hand" within the ordinary meaning thereof.

Used vehicles.

(f) The term "dealer" shall embrace any person, firm or corporation or association engaged in the purchase and sale of motor vehicles, or in the leasing of the same for a period of thirty or more successive days.

Dealer.

SEC. 2. *Certificate of title for motor vehicles.*

After October first, nineteen hundred and twenty-three, no certificate of the registration of any vehicle or number plates therefor, whether original issues or duplicates, shall be issued or furnished by the Secretary of State, or any other officer with such duty, unless the applicant therefor shall at the same time make application for an official certificate of title of such motor vehicle, or shall present satisfactory evidence that such a certificate covering such motor vehicle has been previously issued to the applicant. Said application shall be upon a blank form to be furnished by the Secretary of State and shall contain a full description of the motor vehicle, which said description shall contain the manufacturer's number, the motor number, and any distinguishing marks, together with a statement of the applicant's title and of any liens or encumbrances upon said motor vehicle and such other information as the Secretary of State may require.

Certificate of registration not issued but with application for certificate of title.

Evidence of previous issue of certificate.

Form of application.

Description.

Statement of title and liens.

Issue of certificate of title.

Authentication by seal.
Certificates numbered.

Evidence of identification.

Statement of liens.

Charge for certificate.

Term of certificate.

Act to be printed.

Distribution of law.

Forms for application.

Indorsement of certificate as assignment with warranty.

Statement of liens and encumbrances.
Delivery to purchaser.
Presentation of certificate.

Fee.

New certificate to assignee.

Assigned certificates to be filed and indexed.

Operation of vehicle without certificate misdemeanor.

The Secretary of State, if satisfied that the applicant is the owner of such motor vehicle, or otherwise entitled to have the same registered in his name, shall thereupon issue to the applicant an appropriate certificate of title over his signature, authenticated by a seal to be procured and used for such purpose. Said certificates shall be numbered consecutively, beginning with number one, and shall contain such description and other evidence of identification of said motor vehicle as the Secretary of State may deem proper, together with a statement of any liens or encumbrances which the application may show to be thereon. The charge for each original certificate of title so issued shall be fifty cents, which charge shall be in addition to the charge for the registration of such motor vehicle. Said certificate shall be good for the life of the car so long as the same is owned or held by the original holder of such certificate, and need not be renewed annually, or at any other time except as herein provided. On or before September first, one thousand nine hundred and twenty-three, it shall be the duty of the Secretary of State to cause to be printed copies of this act, and to make to every person to whom the Secretary of State, or other officer having the duty of registration of motor vehicles, has issued a certificate of registration for the year nineteen hundred twenty-three, one of such printed copies, accompanied by a blank form of application for a certificate of title.

SEC. 3. *New certificate required after sale or transfer.*

In the event of the sale or other transfer in this State after October first, nineteen hundred twenty-three, of the ownership of a motor vehicle for which a certificate of title has been issued as aforesaid, the holder of such certificate shall indorse on the back of same an assignment thereof, with warranty of title, in form printed thereon, with a statement of all liens or encumbrances on said motor vehicle, and deliver the same to the purchaser or transferee at the time of the delivery to him of such motor vehicle. The purchaser or transferee shall within ten days thereafter present such certificate, assigned as aforesaid, to the Secretary of State, accompanied by a fee of fifty cents, whereupon a new certificate of title shall be issued to the assignee. Said certificate, when so assigned and returned to the Secretary of State, together with any subsequent assignments or reissues thereof, shall be retained by the Secretary of State and appropriately filed and indexed, so that at all times it will be practicable to trace title to the motor vehicles designated therein.

SEC. 4. *Certificate of title required to operate motor vehicles.*

The owner or any person, without consent of the owner being first obtained, who shall operate a motor vehicle in this State under a registration number of this State after October first,

one thousand nine hundred and twenty-three, without first having made application for a certificate of title as herein provided, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than twenty-five dollars nor more than one thousand dollars; and from and after October first, one thousand nine hundred and twenty-three, any person who sells a motor vehicle without complying with the requirements of section three hereof shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court.

Punishment.

Sale without transfer of certificate misdemeanor.

Punishment.

SEC. 5. *Certificates of registration for motor vehicles.*

The Secretary of State shall furnish with each number plate issued a receipt of registration, which shall contain upon the face thereof the following data: The name of the registered owner of the motorcycle or motor vehicle, the owner's postoffice address, the make of the vehicle, the registered horsepower, the registration or license number and date of issue of the receipt of registration. Such receipt of registration shall contain a blank space for the signature of the registered owner and shall be signed with ink by such owner immediately upon receipt. Said receipt of registration shall, at all times, while the motor vehicle for which it was issued is being operated within this State, be in the possession of the operator thereof, and shall be subject to inspection by any peace officer at any time.

Receipt of registration.
Data given.
Name and address of owner.

Make of vehicle.
Horsepower.
license number.
Date of issue of receipt.
Space for signature.
Signature of owner.
Receipt to be in possession of operator.
Subject to inspection.

SEC. 6. *Old certificates to be returned to Secretary of State.*

Upon transfer of ownership of any motor vehicle or motorcycle, registered under this act, the person in whose name such motor vehicle or motorcycle is registered shall forthwith deliver, or forward by registered mail, the receipt of registration to the Secretary of State, with a statement of the name and postoffice address of the transferee, and the date of transfer. For failure to comply with this provision within ten days after the date of transfer, the transferee, upon conviction, shall be fined not less than five dollars nor more than fifty dollars.

Receipt of registration to be returned on sale of vehicle.

Name and address of buyer.

Date of transfer.
Punishment for failure.

SEC. 7. *Transfer of ownership file to be kept by Secretary of State. Transferee of title required to make application for new certificate.*

Upon receipt of such old certificate it shall be the duty of the Secretary of State to file such receipt of registration in a file to be known as "The transfer of ownership file." Unless the transferee, as shown by the indorsement on the back of the receipt of registration, applies by mail, or otherwise, within ten days after the date of transfer of the motor vehicle for certificate of registration and title, the Secretary of State shall notify said transferee at once to do so. Unless said transferee then makes application within five days after receipt of such notice from the Sec-

Transfer of ownership file.

Notice to transferee on failure to apply for certificate.

Penalty for further failure

retary of State for such certificate, he shall be considered to be driving a motor vehicle without registration, and upon conviction thereof shall be fined not less than five dollars nor more than fifty dollars.

SEC. 8. *Secretary of State may refuse to issue certificate, or revoke same if issued.*

Refusal to
issue certificate.

If the Secretary of State shall determine at any time that an applicant for a certificate of title of a motor vehicle is not entitled thereto, he may refuse to issue such certificate or to register such vehicle, and may for a like reason, and after notice and hearing, revoke registration already acquired on any outstanding certificate of title.

Revocation of
registration.

SEC. 9. *Penalty for false statement in application, and possession of stolen motor vehicle, etc.*

Acts declared
felony.

Any person who shall knowingly make any false statement of a material fact, either in his application for the certificate of title herein provided for or in any assignment thereof, or who, with intent to procure or pass title to a motor vehicle which he knows or has reason to believe has been stolen, shall receive or transfer possession of the same from or to another, or who shall have in his possession any motor vehicle which he knows or has reason to believe has been stolen, and who is not an officer of the law engaged at the time in the performance of his duty as such officer, shall be deemed guilty of a felony, and upon conviction shall be punished by a fine of not less than one hundred dollars nor more than five thousand dollars or by imprisonment in any penal institution within this State for not less than one year nor more than five years, or both, in the discretion of the court. This provision shall not be exclusive of any other penalties prescribed by any existing or future laws for the larceny or unauthorized taking of motor vehicles, but shall be deemed supplementary thereto.

Punishment.

Provision not
exclusive of other
penalties.

SEC. 10. *Certificates for dealers and manufacturers.*

Dealers requiring
certificates for
each vehicle.

In the case of dealers in motor vehicles, motorcycles, including manufacturers who sell to others than dealers, all of whom are intended to be covered by this and all other provisions of this section, a separate certificate of title, either of such dealer's immediate vendor or of the dealer himself, shall be required in the case of each motor vehicle in his possession, and the Secretary of State shall determine the form in which application for such certificates of title and assignments thereof shall be made: *Provided, however,* that no such certificate shall be required in the case of new motor vehicles, sold by manufacturers to dealers as the term "dealers" is defined in section one of this act.

Secretary of State
to determine
form.

Proviso: sales
by manufacturers
to dealers.

SEC. 11. *Duplicate certificates where original is lost.*

In the case of lost certificates of title or registration, the loss of which is accounted for to the satisfaction of the Secretary of State, duplicates may be issued, the charge therefor to be fifty cents each.

Duplicates.

Charge for duplicates.

SEC. 12. *Alteration or forgery of certificate of title, and penalty thereof.*

Any person who shall alter or forge, or cause to be altered or forged, any certificate of title issued by the Secretary of State pursuant to the provisions of this section, or any assignment thereof, or who shall hold or use any such certificate or assignment knowing the same to have been altered or forged, shall be deemed guilty of a felony, and upon conviction thereof shall be liable to pay a fine of not less than one hundred dollars nor more than five thousand dollars, or to imprisonment in any penal institution in this State for a period of not less than one year nor more than five years, or both, in the discretion of the court.

Alteration or forgery of certificate or assignment, felony.

Use with knowledge, felony.

Punishment.

SEC. 13. *Report of stolen and recovered motor vehicles.*

It shall be the duty of the sheriff of every county of the State and of the chief of police or commissioner of police of every city having a population of more than ten thousand to make immediate report to the Secretary of State of all motor vehicles reported to him as stolen or recovered, upon forms provided by the Secretary of State. Upon receipt of such information the Secretary of State shall file the same in an index to be known as the "Stolen and recovered motor vehicle index." It shall also be the duty of the Secretary of State to file reports of stolen and recovered motor vehicles reported to him from other states. The Secretary of State shall publish once a month a list of all motor vehicles stolen or recovered during the previous month, and forward a copy of the same to every sheriff, and all police departments in cities with over ten thousand inhabitants. Such list shall also be forwarded to the Secretary of State, or other proper official, in each state of the United States. Before issuing a certificate of title, as heretofore provided, the Secretary of State shall check the motor and serial number on the motor vehicle to be registered against the "stolen and recovered motor vehicle index."

Sheriff and chief of police to report.

Forms.

Reports filed. Stolen and recovered motor vehicle index. Reports from other states filed.

Monthly publication of stolen or recovered vehicles.

Copies to sheriffs and police departments. Lists forwarded to states. Numbers checked.

SEC. 14. *Licenses required of second-hand dealers.*

That after the first day of January, nineteen hundred twenty-four, it shall be unlawful for any person to carry on or conduct in this State the business of buying, selling or dealing in used vehicles, unless and until he shall have received a license from the Secretary of State authorizing the carrying on or conducting of such business: *Provided, however,* that any manufacturer or

License required for dealers in used vehicles.

Proviso: vehicles taken in trade.

License furnished annually.	importer of vehicles or his subsidiaries or selling agents may buy or take in trade and sell any used vehicle of his own make without such license. Such license shall be furnished annually by the Secretary of State and shall run from the first day of January, nineteen hundred and twenty-four, and annually thereafter for each year, beginning on the first day of January. The application for said license shall be in such form as may be prescribed by the said Secretary of State and subject to such rules and regulations with respect thereto as may be so prescribed by him. Such application shall be verified by oath or affirmation and shall contain a full statement of the name or names of the person or persons applying therefor, the name of the firm or copartnership with the names and places of residence of all the members thereof, if such applicant be a firm or copartnership, the name and residence of the principal officers, if the applicant be a body corporate or other artificial body, the name of the State under whose laws the corporation is organized, the location of the place or places at which such business is to be carried on and conducted, and said application shall contain such other relevant information as may be required by the Secretary of State. It shall be accompanied by a sworn statement of two reputable persons of the community in which the principal place of business is to be located, certifying to the good moral character of the person or persons applying for such license. Upon making such application the person applying therefor shall pay to the Secretary of State a fee of five dollars (\$5.00) in addition to any other fees now required by law. A license certificate shall be issued by the Secretary of State in accordance with such application when the same shall be regular in form and in compliance with the provisions of this section, and such licenses, when so issued, shall entitle the licensee to carry on and conduct the business of buying and selling and dealing in used vehicles for a period of one year from the first day of January of the current year. The Secretary of State shall have the power to make suitable rules and regulations for the issuance of such licenses to expire upon the first day of January of the succeeding year, when the application therefor shall be made during the current year, and upon payment of a license fee of three dollars (\$3.00): <i>Provided</i> , application is made after July first of any year. Any person conducting the business of buying, selling or dealing in used vehicles and having received a license therefor, shall, before removing any one or more of his places of business, or shall, before opening any additional places of business, apply to the Secretary of State for and obtain a supplemental license, for which no fee shall be charged. Every such licensee shall keep a book or record in such form as may be prescribed or approved by the Secretary of State, in which he shall keep a record of the purchase, sale or exchange, or receipt for the purpose of sale, of any second-hand vehicle, a description
Form of application for license.	
Rules and regulations.	
Application to be verified. Statements required.	
Other relevant information. Sworn certificates of good character	
Fee on application.	
License certificate.	
Privilege of license.	
Rules for issuance during current year.	
Fee on application after 1st July. Supplemental license.	
Records to be kept.	

of such vehicles, together with the name and address of the seller, or the purchaser, and of the alleged owner or other person from whom such vehicle was purchased or received, to whom it was sold or delivered, as the case may be. Such description shall also include the engine number, if any, the maker's number, if any, chassis number, if any, and such other numbers or identification marks as may be thereon, and shall also include a statement that a number has been obliterated, defaced or changed, if such is the fact. He shall also have in his possession a duly assigned certificate of title from the owner of said motor vehicle, in accordance with the provisions of another section of this act, from the time when the motor vehicle is delivered to him until it has been disposed of by him. Any person guilty of violating any of the provisions of this section shall be deemed guilty of a felony and shall be punished by a fine of not less than fifty dollars (\$50.00) nor more than one thousand dollars (\$1,000.00), or by imprisonment in any penal institution in this State for not less than six months nor more than three years, or both, in the discretion of the court.

Record of identifying marks or numbers.

Statement of obliteration, defacing or change of numbers.
Assigned certificate of title.

Violation of section felony.

Punishment.

SEC. 15. *Appointment of deputies, their duties, etc.*

The Secretary of State, with the approval in writing of the Governor, is hereby given power to appoint all necessary deputies, in addition to the present officers of the law, to carry out the provisions of this act, and to incur any additional expense in the enforcement of this act as may be first approved by the Governor in writing, and the Secretary of State, together with such deputies, employees and the existing officers of the law, are hereby given police power and authority throughout the State, to arrest without writ, rule, order or process, any person in the act of violating or attempting to violate in his presence any of the provisions of this act, and are hereby made peace officers of this State for that purpose. All deputies and inspectors heretofore or hereafter appointed and commissioned under chapter fifty-five, Consolidated Statutes, and acts supplemental thereto or amendatory thereof, are hereby expressly granted the police powers given in this section. With the permission and consent of the sheriff of any county, or the chief of police of any city, the Secretary of State is hereby authorized to employ temporarily and depute any deputy sheriff or police officer to investigate any auto theft matters or other violations of this act, and any such officer so employed or deputized shall have all the authority of peace officers as heretofore provided. Any officer, or deputy of the Secretary of State, shall have the authority and is hereby required to use reasonable diligence in ascertaining whether the owners and operators of motor vehicles are complying with the provisions of this act. All expenditures under the provisions of this section

Secretary of State to appoint deputies.

Approval of expense.

Police powers.

Peace officers.

Deputies or inspectors heretofore appointed.

Temporary appointment of deputy sheriffs or police officers.

Powers conferred.

Inquiries as to compliance with act.

Fund for payment of expense.

shall be paid from the fund hereafter designated as the "Auto-theft fund."

SEC. 16. *Auto-theft fund, how used.*

Receipts under act to be settled monthly. Entitlement of fund. Specific appropriation.

All moneys received by the Secretary of State under the provisions of this act shall be paid into the State Treasury on or before the tenth of each succeeding month, and shall be set aside and known as the "Auto-theft fund," and shall be held and retained in the State Treasury as a separate fund to be used to meet the necessary expenses incurred by the Secretary of State in the performance of duties required by this act and the enforcement of the motor license and traffic laws of the State.

SEC. 17. *False statements shall constitute perjury.*

False affidavits—perjury.

Any person who shall make any false affidavit, or shall knowingly swear or affirm falsely, to any matter or thing required by the terms of this act to be sworn or affirmed to, shall be guilty of perjury, and, upon conviction, shall be punishable by a fine and imprisonment as other persons committing perjury are punishable.

Punishment.

SEC. 18. *Any part declared unconstitutional shall not render remainder of act invalid.*

Validity of act.

If any provision of this act shall be held by any court of competent jurisdiction to be unconstitutional, such provision so declared to be unconstitutional shall not affect the validity of the remainder of the act, but shall only affect the clause or provision so held to be unconstitutional, and the remainder of the act shall be valid.

SEC. 19. *Date effective.*

When act effective.

That this act shall take effect and be enforced on the first day of October, nineteen hundred and twenty-three.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 237

AN ACT RELATING TO THE SUPERIOR COURTS OF NASH COUNTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That Consolidated Statutes, section fourteen hundred and forty-three, be amended by striking out that part of said section relating to the courts of Nash County and inserting in lieu thereof the following:

Schedule of courts.

"Nash—Fifth Monday before the first Monday in March; second Monday before the first Monday in March, to continue for two

weeks, for civil cases only; first Monday after the first Monday in March; seventh Monday after the first Monday in March, to continue for two weeks, for civil cases only; twelfth Monday after the first Monday in March; second Monday after the first Monday in September, to continue for two weeks, the first week for criminal cases only, and the second week for civil cases only; fifth Monday after the first Monday in September, for civil cases only; twelfth Monday after the first Monday in September, to continue for two weeks, the first week for criminal cases, and the second week for civil cases only."

SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 238

AN ACT TO AMEND CHAPTER 113, PUBLIC LAWS 1921, INCREASING THE FEES OF JUSTICES OF THE PEACE OF LENOIR COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and thirteen, Public Laws one thousand nine hundred and twenty-one, be amended by inserting in line four, section two, between the words "Lee" and "Perquimans" the word "Lenoir." Law amended.
Lenoir inserted.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 239

AN ACT TO PROMOTE HANDLING OF LESS THAN CARLOAD SHIPMENTS OF FREIGHT BETWEEN POINTS IN THIS STATE WITHIN REASONABLE TIME.

The General Assembly of North Carolina do enact:

SECTION 1. That the North Carolina Corporation Commission is hereby empowered and authorized to employ one or more special agents, having knowledge and experience in transportation, to make thorough investigation of the record of movement of less than carload shipments of freight between points in this State, and particularly with relation to such shipments involving transfer from one railway system to another, or shipments Investigation of record of movement.
Shipments involving transfer

Shipments
through concen-
tration points.
Ascertainment
of causes of
delay.
Report of find-
ings.
Corporation Com-
mission to pass
on reports.

passing through concentration points on one system; and if unreasonable delays are found, to ascertain the cause or causes of such unreasonable delays and to make report of their findings and recommendations to the Corporation Commission, which said Corporation Commission shall pass upon such reports, and make and promulgate necessary rules and regulations in the manner now prescribed by law, to the end that such shipments of freight may be transported within a reasonable time.

Appropriation.

SEC. 2. For the purposes herein expressed an appropriation is hereby made of five thousand dollars (\$5,000.00) per year for a period not to exceed two years.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 240

AN ACT TO AMEND THE CONSTITUTION OF NORTH CAROLINA IN REGARD TO THE TAXATION OF HOMES, HOMESTEADS, NOTES AND MORTGAGES.

The General Assembly of North Carolina do enact:

Constitution
amended.

Provision
stricken out.

SECTION 1. That section three of article five of the Constitution of North Carolina be and the same is hereby amended by striking out "*Provided*, notes, mortgages and all other evidence of indebtedness, given in good faith for the purchase price of a home when said purchase price does not exceed three thousand dollars, and said notes, mortgages and other evidence of indebtedness shall be made to run for not less than five nor more than twenty years, shall be exempt from taxation of every kind: *Provided*, that the interest carried by such notes and mortgages shall not exceed five and one-half per cent," and inserting in lieu thereof the following: *Provided*, notes, mortgages and all other evidences of indebtedness or any renewal thereof, given in good faith to build, repair or purchase a home, when said loan does not exceed eight thousand dollars (\$8,000.00), and said notes and mortgages and other evidences of indebtedness, or any renewal thereof, shall be made to run for not less than one nor more than thirty-three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages: *Provided*, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: *Provided*, that the interest carried by said notes and mortgages shall not exceed five and one-half per cent: *Provided further*, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every

Proviso: notes or
mortgages to
build, repair or
purchase home.

Amount of debt.
Term of loan.

Exemption.

Proviso: resi-
dence of holder.
Land listed for
taxation.
Limit of
interest.

Proviso: exemp-
tion to owner.

kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean lands, whether consisting of a building lot or a larger tract, together with all the buildings and outbuildings which the owner in good faith intends to use as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months.

Home defined.

Proof of classification.

SEC. 2. That this amendment shall be submitted at the next general election to the qualified voters of the State in the same manner and under the same rules and regulations as provided in the law regulating general elections in this State.

Amendment submitted to voters.
Law regulating election.

SEC. 3. That at said election, into a ballot box labeled "Ballot Box for Constitutional Amendment." or "Ballot Box for Constitutional Amendments," those persons desiring to vote for such amendment shall cast a separate printed ballot with the words "For Exemption from Taxation of Homes and Homestead Notes" thereon; and those with a contrary opinion may cast a separate printed ballot with the words "Against Exemption from Taxation of Homes and Homestead Notes" thereon.

Ballot box.

Ballots.

SEC. 4. That the said election shall be held and the votes returned, compared, counted and canvassed, and the result announced, under the same rules and regulations as are in force at the general election in the year one thousand nine hundred and twenty-four for returning, comparing, counting, and canvassing the votes for Governor; and if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify said amendment under the seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office.

Law governing election.

Governor to certify result.

Enrollment of amendment.

SEC. 5. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 241

AN ACT TO PROVIDE FOR UNIFORM MOTOR VEHICLE LICENSE TAX IN NORTH CAROLINA.

Whereas it has been the policy of the State, as indicated by its legislation, to adopt the proceeds of the motor vehicle tax and the proceeds of the gasoline tax, levied in chapter two, Public Laws, session one thousand nine hundred and twenty-one, and

Preamble: policy of State as indicated by legislation.

amendments thereto, to the construction and maintenance of a system of State highways; and

Preamble :
uniformity
essential.

Whereas it is highly essential that such taxes shall be uniform throughout the State and shall be no more burdensome than such purposes required : Now, therefore,

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That chapter one hundred and sixty-three, Public-Local Laws, session one thousand nine hundred and twenty-one, be and the same is hereby amended by striking out all after the word "performed" in line forty-three and before the word "and" in line seventy-seven of section one of said chapter.

Power to tax in
Rutherford
County stricken
out.

Statutes repealed.

SEC. 2. That any statute enacted at the present session of the General Assembly which permits any county, city or town to levy any license tax on any motor vehicle, other than that provided in section twenty-nine, chapter two, Public Acts one thousand nine hundred and twenty-one, be and the same is hereby repealed in so far as it permits such excess tax.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

When act
effective.

SEC. 4. That this act shall be in force and effect from and after its ratification, except the provisions of section one, which shall be effective on and after January first, one thousand nine hundred and twenty-five.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 242

AN ACT TO CONSTRUCT AND MAINTAIN A STATE HIGHWAY FROM THE PUBLIC HIGHWAY TO THE GRAVE OF ANNE CARTER LEE, BELOVED DAUGHTER OF GENERAL ROBERT E. LEE.

Whereas (Miss) Anne Carter Lee, beloved daughter of General Robert E. Lee and Mary Custis Lee, his wife, died at the White Sulphur Springs, Warren County, North Carolina, October twentieth, one thousand eight hundred and sixty-two; and

Whereas conditions then prevailing made it impracticable for the body to be returned to the soil of Virginia, and it was therefore laid to rest in the soil of North Carolina; and

Whereas General Lee visited his daughter's grave in one thousand eight hundred and seventy and expressed the wish that her body remain in the tender care of North Carolina's patriotic citizens; and

Whereas in the years gone by many changes have taken place in respect to the accessibility of the grave, to the extent that it is not now accessible except by rough cart-path; and

Whereas the State Highway Commission have with unanimous, patriotic action had a survey and specifications made for a State Highway connecting the nearby public road with the grave, a distance of three thousand two hundred feet, which survey and specifications show the estimated cost of constructing said highway to be two thousand seven hundred dollars, and which is on file in the office of the said State Highway Commission, known and designated as the Anne Carter Lee Highway; and

Whereas the General Assembly of North Carolina desires to pay tribute to the memory of General Robert E. Lee and Mary Custis Lee, his wife, and to make of easy access the grave of their beloved daughter, Anne Carter Lee: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the Treasurer of the State of North Carolina is hereby authorized and directed to appropriate the sum of three thousand dollars (\$3,000.00) out of funds not otherwise appropriated, to be spent under the direction of the State Highway Commission in constructing the said highway. Appropriation.
Expenditure.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 243

AN ACT TO AMEND SECTION 5000 OF CHAPTER 87 OF THE CONSOLIDATED STATUTES, RELATING TO THE AP- POINTMENT AND LICENSING OF AUCTIONEERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand of chapter eighty-seven of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out said entire section and inserting in lieu thereof the following: Section stricken
out.

"5000. *Appointment; Bond.* No person shall exercise or conduct the trade or business of an auctioneer in this State or offer to conduct any such trade or business described in this chapter unless such person shall hold a license issued by the Insurance Commissioner, and no license shall issue to any person who is not a resident of the State of North Carolina, and has not been a bona fide resident for at least two years prior to the date when such application for license is filed with the Insurance Department. The license shall issue only upon the filing of a bond in the sum of five thousand dollars (\$5,000.00), with such conditions and sureties as may be required and approved by the Insurance Commissioner. The license shall expire on the first day Doing business
without license
unlawful.

Residence.

Application for
license.
Bond on issuance
of license.

Expiration of
license.

Revocation.	of April following, unless the authority is sooner revoked by the Insurance Commissioner, and such authority shall be subject to revocation at any time by such officer for cause appearing to him sufficient. The fees for each license shall be two hundred dollars (\$200.00): <i>Provided</i> , that the provisions of this act shall not apply to any auctioneers or sales at public auction other than auction sales of jewelry and silverware, and auctioneers conducting or engaged in such sale."
License fees.	
Proviso: application of act.	
Requirements of law and of Insurance Commissioner.	SEC. 2. No person who shall conduct the business of an auctioneer in the State shall fail to comply with any provision of the law or any requirement of the Insurance Commissioner pursuant to the law, and no such person shall make or cause to be made any false statement in any report required of him, and upon any violation of any section of this act, or of any provision of chapter eighty-seven of the Consolidated Statutes, the Insurance Commissioner may revoke his license to do business in this State.
False statement.	
Cause for revocation of license.	
Punishment for violation of law.	SEC. 3. Any person violating any of the provisions of this act, or any provisions of chapter eighty-seven of the Consolidated Statutes, shall be punished by a fine not exceeding two hundred dollars or by imprisonment in jail or worked on the roads for not exceeding two years, or by both such fine and imprisonment.
License tax by counties and municipalities.	SEC. 4. That nothing in this act shall be construed to take away from the counties, cities or towns of this State any right or rights which they may now have, or may hereafter have, to levy a license tax on persons exercising or conducting the trade or business of an auctioneer.
Repealing clause.	SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. SEC. 6. That this act shall be in force from and after its ratification. Ratified this the 5th day of March, A. D. 1923.

CHAPTER 244

AN ACT TO AMEND SECTION 7255, SUBSECTION 1, OF ARTICLE 2, CHAPTER 119, OF THE CONSOLIDATED STATUTES, RELATING TO THE ESTABLISHMENT OF HOSPITALS.

The General Assembly of North Carolina do enact:

Section amended.	SECTION 1. That section seven thousand two hundred and fifty-five, subsection one, of article two, chapter one hundred and nineteen, of the Consolidated Statutes, be and the same is hereby amended by inserting between the word "therein" and the word "and" in line seven thereof the following: "or to be thereafter selected by the governing body of such county, township or town."
Location.	

SEC. 2. That subsection three of said section seven thousand two hundred and fifty-five be and the same is hereby amended by striking out the word "twenty" in line three thereof and inserting in lieu thereof the word "thirty."

Subsection amended.

Duration of tax period.

SEC. 3. That section seven thousand two hundred and sixty-four thereof be and the same is hereby amended by striking out the word "twenty" in lines three and ten thereof and inserting in lieu thereof the words "not exceeding thirty."

Section amended.

Duration of tax period.

SEC. 4. That said section seven thousand two hundred and sixty-four be further amended by adding at the end thereof the following: "The governing body shall have the power and option

Section further amended.

of issuing, instead of long-term bonds, as above provided for, serial bonds in such forms and denominations as said governing

Power to issue serial bonds.

body may determine, subject to the restrictions of this act. Said serial bonds may be issued as one issue or divided into two or

One or separate issues.

more separate issues, and in either case may be issued all at one time or in blocks from time to time, and each issue thereof shall

Maturity.

be so mature that the aggregate principal amount of the issue shall be payable in annual installments or series, beginning not more than three years after the date of the bonds of such issue and ending not more than thirty years after such date. No installments shall be more than two and one-half times as great in amount as the smallest prior installment of the same bond issue.

Ratio of installments.

Said bonds, if said governing body shall elect to issue serial bonds instead of long-term bonds, may be either coupon bonds or

Bonds coupon or registered.

registered bonds, and if issued in coupon form may be registrable as to principal, or as to both principal and interest, and shall be substantially in the form provided for county bonds as aforesaid, and likewise subject to changes that will conform them to the provisions of this article."

Registrable.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 245

AN ACT TO AMEND SECTION 3457 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA OF 1919, AS AMENDED BY CHAPTER 184, PUBLIC LAWS OF 1921, RELATING TO THE EXTENSION OF TIME FOR BEGINNING AND COMPLETING RAILROADS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand four hundred and fifty-seven of the Consolidated Statutes of North Carolina of one thousand nine hundred and nineteen, as amended by chapter

Section amended

Words stricken
out.

Words sub-
stituted.

one hundred and eighty-four. Public Laws of North Carolina of one thousand nine hundred and twenty-one, be and the same is hereby amended by striking out the words "it shall be lawful for and the duty of the Secretary of State," in lines five and six of the original section, and lines seven and eight of the section as amended, and substituting therefor the words "the Secretary of State may in the exercise of his sound discretion."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 246

AN ACT TO AMEND CHAPTER 108, PUBLIC-LOCAL LAWS, EXTRA SESSION 1921, RELATING TO THE COURTS OF EDGECOMBE COUNTY.

The General Assembly of North Carolina do enact:

Law amended.

SECTION 1. That chapter one hundred and eight, Public-Local Laws, Extra Session one thousand nine hundred twenty-one, relative to holding court in Edgecombe County, be and the same is hereby amended by striking out the word "seventh" before the word Monday in line nine, and inserting in lieu thereof the word "sixth."

Beginning of
term.

Repealing clause.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 247

AN ACT TO AMEND SECTION 10, CHAPTER 2, PUBLIC LAWS OF 1921, RELATING TO RIGHTS OF EMINENT DOMAIN BY THE STATE HIGHWAY COMMISSION.

The General Assembly of North Carolina do enact:

Proviso: con-
tracts for supply
of material.

SECTION 1. That chapter two, section ten, subsection (c), Public Laws one thousand nine hundred and twenty-one, be and the same is hereby amended as follows: By adding at the end of subsection (c): "*Provided*, that when any person, firm or corporation owning a deposit of sand, gravel or other material, necessary for the construction of the system of State highways provided herein, upon first entering into a contract to furnish the

State Highway Commission any of such material, at a price to be fixed by said Highway Commission, the State Highway Commission shall have the right to condemn the necessary right-of-way under the provisions of chapter thirty-three, Consolidated Statutes, entitled Eminent Domain, to connect said deposit with any part of the system of State highways or public carrier.”

Condemnation
of right-of-way.
Procedure.

SEC. 2. That all laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 248

AN ACT TO AMEND CHAPTER 106 OF THE CONSOLIDATED STATUTES, RELATING TO INSURANCE ON STATE PROPERTY.

The General Assembly of North Carolina do enact:

Amend section six thousand four hundred and fifty of the Consolidated Statutes by striking out in lines five and six the following words, “not exceeding \$20,000.00 (twenty thousand dollars) annually,” and inserting in lieu thereof the following: “as is necessary to insure said property to an amount equal to fifty per centum of the scheduled value of such property.”

Section amended.

Amount authorized.

SEC. 2. That all laws or parts of laws in conflict with this act are hereby repealed.

Repealing clause.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 249

AN ACT TO DIRECT THE STATE TREASURER TO PAY OVER TO THE STATE BOARD OF CHARITIES AND PUBLIC WELFARE, \$4,410.81, BEING THE BALANCE TO THE CREDIT OF THAT DEPARTMENT JUNE 30, 1921.

Whereas, at the beginning of the last fiscal year there was in the State Treasury to the credit of the State Board of Charities and Public Welfare a balance of four thousand four hundred and ten dollars and eighty-one cents (\$4,410.81); and

Preamble;
existence of
ballot.

Whereas the Attorney-General advised that this sum could be paid over to the said board, and the Treasurer informed the Commissioner of Public Welfare that such sum would be paid; and

Preamble; advice
and promise to
pay.

Preamble :
basis of con-
tracts.

Preamble :
ruling reversed.

Payment author-
ized.

Whereas the said commissioners made certain contracts upon the basis of this ruling; and

Whereas the Treasurer later reversed this ruling and refused to pay over to the State Board of Charities and Public Welfare the said balance retained by him: Now therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Treasurer is hereby authorized and directed to pay over, on the warrant of the State Board of Charities, to the said State Board of Charities and Public Welfare the said balance of four thousand four hundred and ten dollars and eighty-one cents (\$4,410.81) which was in his hands to the credit of the said State Board of Charities and Public Welfare on June thirtieth, one thousand nine hundred and twenty-one.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 250

AN ACT TO EMPOWER CITIES AND TOWNS TO ADOPT ZONING REGULATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. *Grant of power.*

Building
ordinances.

Height, number
of stories and
size.

Percentage of
lot covered.

Size of yards,
courts.

Density of popu-
lation.

Location and
use of buildings.

Board of
adjustment.

For the purpose of promoting health, safety, morals, or the general welfare of the community, the legislative body of cities and incorporated towns is hereby empowered to regulate and restrict the height, number of stories and size of buildings and other structures, the percentage of lot that may be occupied, the size of yards, courts and other open spaces, the density of population, and the location and use of buildings, structures and land for trade, industry, residence or other purposes. Such regulations may provide that a board of adjustment may determine and vary their application in harmony with their general purpose and intent and in accordance with general or specific rules therein contained.

SEC. 2. *Districts.*

Districts.

Restrictions
within districts.

Regulations uni-
form as to class.
Difference as to
districts.

For any or all said purposes it may divide the municipality into districts of such number, shape and area as may be deemed best suited to carry out the purposes of this act; and within such districts it may regulate and restrict the erection, construction, reconstruction, alteration, repair or use of buildings, structures or land. All such regulations shall be uniform for each class or kind of buildings throughout each district, but the regulations in one district may differ from those in other districts.

SEC. 3. *Purposes in view.*

Such regulations shall be made in accordance with a comprehensive plan and designed to lessen congestion in the streets; to secure safety from fire, panic and other dangers; to promote health and the general welfare; to provide adequate light and air; to prevent the overcrowding of land; to avoid undue concentration of population; to facilitate the adequate provision of transportation, water, sewerage, schools, parks and other public requirements. Such regulations shall be made with reasonable consideration, among other things, as to the character of the district and its peculiar suitability for particular uses, and with a view to conserving the value of buildings and encouraging the most appropriate use of land throughout such municipality.

Comprehensive
plan.
Purposes.

Considerations
in determining
regulations.

SEC. 4. *Method of procedure.*

The legislative body of such municipality shall provide for the manner in which such regulations and restrictions and the boundaries of such districts shall be determined, established and enforced, and from time to time amended, supplemented or changed. However, no such regulation, restriction or boundary shall become effective until after a public hearing in relation thereto, at which parties in interest and citizens shall have an opportunity to be heard. At least fifteen days notice of the time and place of such hearing shall be published in an official paper or a paper of general circulation in such municipality.

Method of
procedure.

Public hearing.

Notice of
hearing.

SEC. 5. *Changes.*

Such regulations, restrictions and boundaries may from time to time be amended, supplemented, changed, modified or repealed. In case, however, of a protest against such change signed by the owners of twenty per cent or more either of the area of the lots included in such proposed change or of those immediately adjacent in the rear thereof extending one hundred feet therefrom, or of those directly opposite thereto extending one hundred feet from the street frontage of such opposite lots, such amendment shall not become effective except by the favorable vote of three-fourths of all the members of the legislative body of such municipality. The provisions of the previous section relative to public hearings and official notice shall apply equally to all changes or amendments.

Changes.

Protest against
change.

Hearing on
changes or
amendments.

SEC. 6. *Zoning Commission.*

In order to avail itself of the powers conferred by this act, such legislative body shall appoint a commission to be known as the Zoning Commission to recommend the boundaries of the various original districts and appropriate regulations to be enforced therein. Such commission shall make a preliminary report and hold public hearings thereon before submitting its

Zoning Com-
mission.

Preliminary
report.
Public hearings.

Hearing on final report. City plan commission may be zoning commission.

final report, and such legislative body shall not hold its public hearings or take action until it has received the final report of such commission. Where a city plan commission already exists, it may be appointed as the Zoning Commission.

SEC. 7. *Board of adjustment.*

Appointment of board of adjustment. Number and term. Board to hear and decide appeals.

Such legislative body may provide for the appointment of a board of adjustment consisting of five members, each to be appointed for three years. Such board of adjustment shall hear and decide appeals from and review any order, requirement, decision or determination made by an administrative official charged with the enforcement of any ordinance adopted pursuant to this act. It shall also hear and decide all matters referred to it or upon which it is required to pass under any such ordinance. The concurring vote of four members of the board shall be necessary to reverse any order, requirement, decision or determination of any such administrative official, or to decide in favor of the applicant any matter upon which it is required to pass under any such ordinance or to effect any variation in such ordinance. Every decision of such board shall, however, be subject to review by proceedings in the nature of certiorari. Such appeal may be taken by any person aggrieved or by an officer, department, board or bureau of the municipality. Such appeal shall be taken within such time as shall be prescribed by the board of adjustment by general rule, by filing with the officer from whom the appeal is taken and with the board of adjustment a notice of appeal, specifying the grounds thereof. The officer from whom the appeal is taken shall forthwith transmit to the board all the papers constituting the record upon which the action appealed from was taken.

Hearing on other matters.

Vote required for reversal.

Vote required for decision for applicant.

Right of appeal to court. Persons entitled to appeal.

Time for appeal.

Notice of appeal

Papers transmitted to board.

Stay of proceedings on appeal.

Statement preventing stay.

Restraining order.

Notice to officer.

An appeal stays all proceedings in furtherance of the action appealed from, unless the officer from whom the appeal is taken certifies to the board of adjustment, after the notice of appeal shall have been filed with him, that by reason of facts stated in the certificate a stay would, in his opinion, cause imminent peril to life or property, in which case proceedings shall not be stayed otherwise than by a restraining order, which may be granted by the board of adjustment or by a court of record on application, on notice to the officer from whom the appeal is taken and on due cause shown.

Hearing on appeal. Notice of appeal. Time for decision. Appearance. Action allowed by board.

The board of adjustment shall fix a reasonable time for the hearing of the appeal and give due notice thereof to the parties, and decide the same within a reasonable time. Upon the hearing, any party may appear in person or by agent or by attorney. The board of adjustment may reverse or affirm, wholly or partly, or may modify the order, requirement, decision or determination appealed from, and shall make such order, requirement, decision or determination as in its opinion ought to be

made in the premises, and to that end shall have all the powers of the officer from whom the appeal is taken. Where there are practical difficulties or unnecessary hardship in the way of carrying out the strict letter of such ordinance, the board of adjustment shall have the power, in passing upon appeals, to vary or modify any of the regulations or provisions of such ordinance relating to the use, construction or alteration of buildings or structures or the use of land, so that the spirit of the ordinance shall be observed, public safety and welfare secured and substantial justice done.

Variations of ordinance.

SEC. 8. *Remedies.*

In case any building or structure is erected, constructed, reconstructed, altered, repaired, converted, or maintained, or any building, structure or land is used in violation of this act or of any ordinance or other regulation made under authority conferred thereby, the proper local authorities of the municipality, in addition to other remedies, may institute any appropriate action or proceedings to prevent such unlawful erection, construction, reconstruction, alteration, repair, conversion, maintenance or use, to restrain, correct or abate such violation, to prevent the occupancy of said building, structure or land, or to prevent any illegal act, conduct, business or use in or about such premises.

Remedies.

SEC. 9. *Conflict with other laws.*

Wherever the regulations made under authority of this act require a greater width or size of yards or courts, or require a lower height of building or less number of stories, or require a greater percentage of lot to be left unoccupied, or impose other higher standards than are required in any other statute or local ordinance or regulation, the provisions of the regulations made under authority of this act shall govern. Wherever the provisions of any other statute or local ordinance or regulation require a greater width or size of yards or courts, or require a lower height of building or a less number of stories, or require a greater percentage of lot to be left unoccupied, or impose other high standards than are required by the regulations made under authority of this act, the provisions of such statute or local ordinance or regulation shall govern.

Matters governed by this law.

Matters governed by other laws.
Ratifying clause.

SEC. 10. *When effective.*

This act shall take effect from and after its ratification.

SEC. 11. *Other statutes not repealed.*

This act shall not have the effect of repealing any zoning act or city planning act, local or general, now in force, except as to such provisions thereof as are repugnant to or inconsistent herewith; but it shall be construed to be in enlargement of the duties.

Zoning and planning acts not repealed.

Enlarging act.

powers and authority contained in such statutes and all other laws authorizing the appointment and proper functioning of city planning commissions or zoning commissions by any city or town in the State of North Carolina.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 251

AN ACT TO COMPENSATE CERTAIN EMPLOYEES OF THE STATE GOVERNMENT FOR EXTRA SERVICE DURING THE SESSION OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

Allowance to
C. E. Barrow.

SECTION 1. That the State Treasurer is hereby ordered to pay, upon the order of the State Auditor, to C. E. Barrow, custodian of the State Departments Building, the sum of one dollar and twenty-five cents per day for each day of the session of the General Assembly of one thousand nine hundred and twenty-three, for extra services rendered the committees and members of the General Assembly.

Allowance to
Edward Barrow.

SEC. 2. That the State Treasurer is hereby ordered to pay, upon the order of the State Auditor, to Edward Barrow, elevator boy in the State Departments Building, the sum of fifty cents per day for each day of the session of the General Assembly, for overtime and extra service rendered by him to the committees and members of the General Assembly.

SEC. 3. That this act shall take effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 252

AN ACT TO VALIDATE THE ACTS OF ASA T. CRAWFORD, A JUSTICE OF THE PEACE IN WILLIAMSTON TOWNSHIP, MARTIN COUNTY.

The General Assembly of North Carolina do enact:

Acts validated.

SECTION 1. That the official acts performed by Asa T. Crawford as a justice of the peace in Williamston Township, Martin County, between December first, one thousand nine hundred and twenty-two, and January fourth, one thousand nine hundred and twenty-three, are in all respects hereby legalized and validated.

Time covered.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 253

AN ACT TO CREATE A COMMISSION TO ADVISE THE
GENERAL ASSEMBLY AS TO THE REPRODUCTION OF
THE CANOVA STATUE OF WASHINGTON.*The General Assembly of North Carolina do enact:*

SECTION 1. That a commission of three, who shall serve without compensation, to be known as the "Commission on the Reproduction of the Canova Statue of Washington," is hereby created to collect information and report to the next General Assembly as to the advisability of undertaking to have reproduced the Canova Statue of Washington.

Commission of three.

Duty.

SEC. 2. That two members of said commission shall be appointed by the Speaker of the House of Representatives and one member by the President of the Senate.

Appointment.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 254

AN ACT TO ESTABLISH THE EASTERN CAROLINA INDUS-
TRIAL TRAINING SCHOOL FOR BOYS.*The General Assembly of North Carolina do enact:*

SECTION 1. That a corporation to be known and designated as the Eastern Carolina Industrial Training School for Boys be and the same is hereby created, and as such corporation and under said name it may sue and be sued, plead and be impleaded, hold, use, and sell and convey real estate, receive gifts and donations and appropriations, and do all other things necessary and requisite for the purposes of its organization as hereinafter specified.

Corporation created.
Corporate name.
Corporate powers.

SEC. 2. That said institution shall be under the control and management of a board of five trustees. All of said trustees shall be appointed by the Governor of the State, who in the first appointment shall appoint one of the said trustees for a term of one year, two for a term of two years, two for a term of four years, and at the end of the term of any trustee the Governor shall appoint the successor for a term of four years. All vacancies on the board, occurring for any cause, shall be filled by the Governor. Each member of the board shall be entitled to receive necessary expenses for each and every day engaged in the business of the institution.

Control and management.
Appointment.
Terms.

Appointment of successors.

Vacancies.

Trustees to be paid expenses.

SEC. 3. The trustees are empowered to establish and operate a school for the training and moral and industrial development

Establishment and operation of schools.
Purpose.

Discretion of trustees.

Boys subject to committal to school.

Authority to keep and control inmates.

Term of detention.

Conflicting laws repealed.

Selection of location.

Limitation.

Power of purchase.

Size of purchase.

Governor to name trustees and call meeting. Place and time for meeting. Officers elected by trustees.

Receipts expended for school.

Money to be accounted for. Reports of expenditures and work.

Treasurer and superintendent to give bond.

Enforcement of discipline.

Superintendent subject to discharge.

of the criminally delinquent white boys of the State; and when such school has been organized the trustees may, in their discretion, receive therein such delinquent and criminal boys under the age of eighteen years as may be sent or committed thereto under any order or commitment by the judges of the Superior Courts, the judges of the juvenile courts, or the recorders or other presiding officers of the city or criminal courts, and shall have the sole right and authority to keep, restrain, and control them during their minority, or until such time as they shall deem proper for their discharge, under such proper and humane rules and regulations as may be adopted by the trustees. All laws and clauses of laws in conflict with the provisions of this section are hereby repealed.

SEC. 4. That the board of trustees shall select a suitable place outside of and away from any city, town or village for the erection of such school, such location to be in the eastern part of North Carolina not farther west than twenty miles west of the main line of the Atlantic Coast Line Railroad, and said board of trustees is empowered to purchase, at some suitable and convenient place, not less than one hundred acres nor more than five hundred acres of land whereon to erect and operate such school.

SEC. 5. It shall be the duty of the Governor to name the board of trustees hereinbefore provided for and to call, not later than the first day of September, one thousand nine hundred and twenty-three, a meeting of the trustees herein named, at his office in Raleigh, and at such meeting the trustees shall proceed to the election of a treasurer, superintendent for the school, and such other officers for the board and school as they deem proper.

SEC. 6. All moneys received by the trustees by private gifts, donations, or otherwise shall be expended in the establishment, operation and maintenance of the school for the training and the moral and industrial development of such delinquent boys, and in securing homes for them; and it shall be their duty to duly account for all moneys so received by them and to make report of the manner of its expenditure and of the work done by them as hereinafter more particularly provided for.

SEC. 7. The treasurer and superintendent shall, before receiving any of said funds, make a good and sufficient bond, payable to the State of North Carolina, in such sums as may be named by the Governor and approved by the State Treasurer.

SEC. 8. The superintendent employed by the board is authorized to require obedience from all the inmates of the school, and is entrusted with the authority for correcting and punishing any inmate thereof to the same extent as a parent may under the law impose upon his own child; and the trustees shall have the right at any time to discharge the superintendent for cause.

SEC. 9. The judges of the Superior Court, recorders, or other presiding officers of the city or criminal courts of this State shall have authority, and it shall be their duty, to sentence to the school all persons under the age of eighteen years convicted in any court in this State of any violation of the criminal laws: *Provided*, that such judge or other of said officers shall be of the opinion that it would be best for such person, and the community in which he may be convicted, that he should be so sentenced. Any commitment under this act, whether by judge or court, as hereinbefore provided, shall be full, sufficient, and competent authority to the officers and agents of the school for the detention and keeping therein of the boy so committed.

Powers of judges.

Proviso: discretion of court.

Commitment authority for detention.

SEC. 10. The Governor of the State may by order transfer any boy under the age of eighteen years from any jail, chain-gang or penitentiary in this State to such school.

Transfer by order of Governor

SEC. 11. There shall be established and conducted on such lands as may be owned in connection with the school, such agriculture, horticulture, workshops, and other pursuits as the board of trustees may deem expedient so as to keep regularly at work all able-bodied inmates.

Work to be conducted.

SEC. 12. The officers of the school shall receive and take into it all boys committed thereto by competent authority, or received therein as aforesaid, and shall cause all such boys in the school to be instructed in such rudimentary branches of useful knowledge as may be suited to their various ages and capacities. The boys shall be taught such useful trades and given such manual training as the board may direct, and shall perform such manual labor as the principal or other superintending officers, subject to the direction of the board, may order. All the inmates shall, if possible, be taught the precepts of the Holy Bible, good moral conduct, how to work and to be industrious.

Boys to be received.

Subjects of instruction.

Trades and manual training.

Manual labor.

Moral training.

SEC. 13. The board of trustees shall have the management and control of the school, and shall have authority to employ a superintendent and such other assistants as they may deem necessary; to fix their salaries, to define their duties, to discharge any employees, and to make any and all rules and regulations as they may deem necessary for the management and conducting of such school under the provisions of this act, and not inconsistent therewith.

Management and control of school. Superintendent and assistants.

Rules and regulations for conduct of school.

SEC. 14. If it shall appear to the board of trustees that any inmate of the school is or becomes ungovernable and is exerting an unwholesome influence over any other inmate, it shall be their duty to certify the same to the Governor of the State, and he may order such inmate to the State's Prison or to the jail or chain-gang in the county in which such inmate was convicted, where such person shall serve out his unexpired term.

Certificate for removal from school.

Order of removal by Governor.

Appropriation for maintenance.

SEC. 15. That the sum of five thousand dollars is hereby appropriated annually for the years of one thousand nine hundred and twenty-three, and one thousand nine hundred and twenty-four, for the support and maintenance of said institution as is provided in a bill entitled "An act to make appropriations for the maintenance of the State's institutions," passed at this General Assembly, and the further sum of twenty-five thousand dollars is hereby appropriated for the purpose of purchasing site and erecting of buildings of said institution as a permanent improvement fund, as is provided in a bill entitled "An act to provide for a bond issue for permanent improvements of the State's institutions," passed at this General Assembly.

Appropriation for purchase of site and erection of building.

Power of General Assembly.

SEC. 16. Nothing contained in this act shall be construed to prevent the General Assembly from altering, changing, and modifying the law and regulations governing such school and its officers and directors in such manner and at such time as to it may seem best.

Repealing clause.

SEC. 17. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 18. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 255

AN ACT TO REQUIRE EVERY PERSON DRIVING ANY MOTOR VEHICLE ON A PUBLIC HIGHWAY ON APPROACHING RAILROAD GRADE CROSSINGS TO STOP, LOOK AND LISTEN BEFORE PASSING THEREOVER.

The General Assembly of North Carolina do enact:

Full stop at grade crossings.

SECTION 1. That no person operating any motor vehicle upon a public road shall cross, or attempt to cross, any railroad or interurban track intersecting the road at grade, other than a crossing at which there is a gate or a watchman (except an electric railway track in a city, town or village), without first bringing said motor vehicle to a full stop at a distance not exceeding fifty (50) feet from the nearest rail. That no failure so to stop, however, shall be considered contributory negligence *per se* in any action against the railroad or interurban company for injury to person or property; but the facts relating to such failure to stop may be considered with the other facts in the case in determining whether the plaintiff was guilty of contributory negligence.

Distance prescribed.

Failure as contributory negligence.

Facts considered.

Warning signs.

SEC. 2. That every railroad or interurban company operating or leasing any track intersecting a public road at grade shall place

a sign-board, not less than ten feet from the ground on the right side of the road, forty inches by fifty inches, one hundred feet from said crossing, which shall be painted with red lettering, to insure warning of the proximity of the crossing and notice to stop said motor vehicle, with the following: "N. C. Law. Stop": *Provided*, this act shall not interfere with the regulations prescribed by towns and cities.

Dimensions.

Inscription.

Provide: regulations by towns or cities.

Misdemeanor.

SEC. 3. That any person violating the provisions of this act shall be guilty of a misdemeanor, and, upon conviction, shall be fined not more than ten dollars or imprisoned not more than ten days, or both, in the discretion of the court.

Punishment.

SEC. 4. That this act shall be in force from and after the first day of July, one thousand nine hundred and twenty-three.

When act effective.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 256

AN ACT FOR THE RELIEF OF H. S. WILLIAMS FOR SERVICES TO THE STATE IN THE COLLECTION OF TAXES.

Whereas H. S. Williams, as attorney for the county commissioners of Cabarrus County in the year one thousand nine hundred and twenty, instituted and fought a suit through the Superior and Supreme Courts of North Carolina against certain cotton mill interests of said county of Cabarrus in order to collect the taxes on or about four and a half million dollars worth of property from said mill corporations, and as a result of the final decision of the Supreme Court of North Carolina, the North Carolina State Public Fund is entitled to receive and will receive something over six thousand five hundred dollars (\$6,500.00) that would never have been collected but for said suit prosecuted by said H. S. Williams, attorney:

Preamble: suit instituted and prosecuted.

Therefore, the said H. S. Williams is entitled, as a fair compensation for services rendered as attorney, to ten per cent of the amount involved and to be paid the State as the result of his said services: Now, therefore,

Fair compensation earned.

The General Assembly of North Carolina do enact:

SECTION 1. That for the said legal services of H. S. Williams as set forth in the preamble of this act he is entitled to a just and fair compensation, and to that end the sum of ten per cent of the amount collected by the State of North Carolina, as a result of the suit set forth and described in the above preamble to this act, is hereby appropriated out of the moneys in the office of the State Treasurer not otherwise appropriated to be paid to the said H. S. Williams.

Payment authorized.

Percentage.

Appropriation.

Ascertainment
of amount and
issue of warrant.

SEC. 2. That the State Auditor is hereby directed to ascertain the true amount due the said H. S. Williams on the basis of ten per cent of said sum collected or to be collected, and to issue his warrant for said sum so ascertained on the State Treasurer of North Carolina in favor of said H. S. Williams, which warrant will be in full payment of the services rendered by the said H. S. Williams.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this 6th day of March, A. D. 1923.

CHAPTER 257

AN ACT TO AMEND SECTION 6536 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE POWER OF TRUSTEES TO HOLD, CONVEY OR MORTGAGE PROPERTY.

The General Assembly of North Carolina do enact:

Section amended.

SECTION 1. That section six thousand five hundred and thirty-six of the Consolidated Statutes of North Carolina, under chapter one hundred and six, article twenty-eight, be amended as follows:

Right to make
mortgage.

By inserting the words "mortgage or" after the word "to" and before the word "sell" in line eleven thereof. And by inserting after the word "purchaser" at the end of the sentence in line fourteen the following: "or to the mortgagee or trustee for the purposes in such conveyance or mortgage expressed."

Title to pass.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 258

AN ACT TO REPEAL CHAPTER 12, PUBLIC LAWS, EXTRA SESSION 1920, RELATIVE TO CASWELL COUNTY.

The General Assembly of North Carolina do enact:

Law repealed.

SECTION 1. That chapter twelve of the Public Laws, Special Session of nineteen hundred twenty, be and the same is hereby repealed.

Appropriation
approved.

SEC. 2. That the appropriation made by the county commissioners of Caswell County to assist the Daughters of the Confederacy in erecting a monument to the memory of the Confederate

soldiers of Caswell County be and the same is hereby approved, validated, ratified, and confirmed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Repealing clause.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

CHAPTER 259

AN ACT TO RELIEVE SOLDIERS OBTAINING PENSIONS IN THE LATE WAR WITH GERMANY FROM THE PAYMENT OF TAX ON SUCH PENSIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That every person receiving a pension or compensation from the State, or United States, or any foreign country or government, for and on account of wounds or physical disabilities contracted or sustained during the late war between the United States and Germany, and any of the allied countries coöperating with the United States, shall not be required to pay any tax of any kind upon such pension or compensation, but the same shall be exempted from any and all taxes. Pensions or compensations not taxable.

SEC. 2. This act shall apply to all such taxes for the year one thousand nine hundred and twenty-three, and thereafter. Application of law.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

CHAPTER 260

AN ACT TO AID NEEDY ORPHAN CHILDREN IN THE HOMES OF WORTHY MOTHERS.

The General Assembly of North Carolina do enact:

SECTION 1. That the boards of county commissioners of the several counties of the State are hereby authorized, in their discretion, to make an allowance to any eligible mother (as herein-after explained and defined) for her support, where she is left with a child or children under fourteen years of age, under the conditions hereinafter set forth. Allowance by counties authorized.

SEC. 2. That the county board of charities and public welfare of any county, after investigation by the county superintendent of welfare, may determine what amount within the provisions Determination of amount.

Recommendation.	of this act is advisable for the care of a child or children, and shall recommend to the board of county commissioners that an appropriation be made for the support of such mother and child or children under fourteen years of age.
Maximum allowances.	SEC. 3. That the maximum amount to be allowed per month under this act shall not exceed fifteen dollars for one child, ten dollars additional for the second child, and five dollars additional for the third child, or any excess of three: <i>Provided</i> , the total amount shall not exceed forty dollars, except in extraordinary circumstances in which it appears to the satisfaction of the board of county commissioners that a total of forty dollars per month would be insufficient to secure the purposes above set forth.
Proviso: maximum of total.	
Extraordinary circumstances.	
Eligibility.	SEC. 4. That to be eligible to apply for mother's aid a woman must be the mother of a child or children under fourteen years of age, a resident of the State of North Carolina for three years, and a resident of the county for one year preceding, and possessed of sufficient mental, moral, and physical fitness to be capable of maintaining a home for herself and child or children and prevented only from lack of means. Such person must be either a widow, or divorced, or deserted, if it be found impossible to require the husband to support her, or the husband is found to be mentally or physically incapacitated to support his family, or if the husband be confined in any jail and assigned to work the roads of any county or in any penal or eleemosynary institution, provided no relative is able and willing to undertake sufficient aid: <i>Provided</i> , that if the mother is given partial aid or assistance by any relative or charitable organization, the board of county commissioners, in their discretion, may make allowance to such mother to help out the same where it may be necessary, in their opinion and judgment.
Proviso: aid by relatives or charitable associations.	
Approval by juvenile court.	SEC. 5. That any board of county commissioners taking advantage of the provisions of this statute may require that the report of the investigation of the county superintendent of welfare in every case shall be presented to and approved by the judge of the juvenile court in that county before making an appropriation.
Oversight of administration of act.	SEC. 6. That the State Board of Charities and Public Welfare shall have general oversight of the administration of this act with the view to making it uniform throughout the State; shall furnish all necessary blanks and give such advice and help as it can in order to aid in efficiently securing its purpose. The county superintendent of public welfare shall make his report on any case to the board of county commissioners in duplicate, one copy of which shall be forwarded at once, with the action of the board of county commissioners endorsed thereon, to the State Board of Charities and Public Welfare and one filed by the board of county commissioners with its records in the case. The State Board of Charities and Public Welfare shall at once notify the board of county commissioners of its approval or disapproval for
Reports of county superintendent. Copies to be forwarded.	
Notice from State board to county.	

reimbursement as provided in section eight of this act, and the said board may suggest additional requirements for the consideration of the board of county commissioners.

SEC. 7. That after investigation by the county welfare officer, when the board of county commissioners shall adjudge that a mother is entitled to aid under this act, said board of county commissioners shall determine the monthly amount that the board of county commissioners may allow, and order its treasurer in writing to pay said amount to the person designated by it, and continue the same monthly until the order be changed or the expiration of the time for which the order is limited.

Suggestions.

Determination of amount of allowance.

Order for payment.

SEC. 8. That at the end of each fiscal quarter the treasurer of the county wherein aid has been granted shall furnish an itemized statement in each case of amounts paid, duly certified by him under oath, to the State Board of Charities and Public Welfare.

Statements furnished to State board.

If each case thereon shall have been approved by the State Board of Charities and Public Welfare and all required regulations of this act shall have been fulfilled, the State Board of Charities and Public Welfare shall certify the account to the State Treasurer, whereupon the State Treasurer shall immediately make out and forward to such county treasurer his voucher for one-half of the total amount certified as having actually been paid out by the county.

Approval by State board.

Voucher for State contribution.

Such voucher shall be made out against any fund in the treasury not otherwise appropriated: *Provided*, the total amount for the State shall not exceed a maximum of fifty thousand dollars (\$50,000) per year, to be apportioned among all the counties on a per capita basis: *Provided*, that the proportionate share of any county not availing itself as above provided by this act shall remain in the hands of the State Treasurer until otherwise appropriated.

Proviso: limit and appropriation of State's contribution.

Proviso: money not claimed by county.

SEC. 9. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 10. That this act shall be in force from and after its ratification.

Ratified this the 26th day of February, A.D. 1923.

CHAPTER 261

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the following named persons be and they are hereby appointed justices of the peace for their respective townships and counties in North Carolina for a term of six years, except when a different time is named herein, said terms to

Appointments.

Tenure of office.

Beginning of
term.

begin on the first day of April, one thousand nine hundred and twenty-three, or when their present terms expire :

Alamance
County.

ALAMANCE COUNTY

Burlington Township—W. Luther Cates.

Faucette Township—J. H. Tapscott.

Haw River Township—R. R. Bain.

Newlin Township—J. A. Winningham.

Alleghany
County.

ALLEGHANY COUNTY

Cherry Lane Township—A. J. Bryan, Sowell Woodruff.

Glade Creek Township—W. Gleen Fender, L. W. Caudill.

Piney Creek Township—James Weaver, Joseph T. Finney.

Whitehead Township—William Watson.

Anson County.

ANSON COUNTY

Ansonville Township—J. A. Kendall, T. H. Allen, Oscar E. Ross, B. D. Nelms.

Burnsville Township—S. J. Turner, S. L. Thomas.

Lanesboro Township—C. S. Redfearn, J. C. Goodman.

Lilesville Township—A. J. Allen, M. C. Maness, D. R. Hough.

Morven Township—H. E. Braswell.

Wadesboro Township—J. E. Gray, Julian A. Little.

White Store Township—J. W. Jones, F. H. Morgan, J. T. Leonard.

Ashe County.

ASHE COUNTY

Chestnut Hill Township—J. E. Gambill.

Creston Township—W. J. McEwen, J. R. McMillan.

Grassy Creek Township—A. J. Blevins, J. A. Pierce, W. P. Colvard, J. E. Spencer.

Helton Township—W. M. Spencer.

Herrican Township—A. A. Perry, Will L. Sutherland, Adolphus Tucker.

Jefferson Township—G. S. Yates, F. L. Colvard, George F. Bare, W. C. Smith.

Laurel Township—T. J. Graybeal, J. E. Oliver.

North Fork Township—W. R. Osborne, Joseph Sutherland.

Obids Township—D. H. Burgess, L. V. Miller (for two years from April first, one thousand nine hundred and twenty-three).

Pine Swamp Township—A. H. Church.

Piney Creek Township—W. M. Baldwin.

Walnut Hill Township—R. L. Reeves.

West Jefferson Township—A. F. Rose.

Horse Creek Township—Joseph Poe (two years).

Avery County

AVERY COUNTY

Cranberry Township—T. C. Hicks, W. W. Hughes.

Linville Township—J. B. Martin, J. W. Coffey.

Roaring Creek Township—N. W. Hughes.

Wilson Creek Township—Colfax Clark, Zack Coffey.

Toe River Township—D. Buchanan.

BEAUFORT COUNTY

Beaufort County

Chocowinity Township—W. L. Marslender.

Long Acre Township—C. B. Little, Geo. L. Alligood, J. Thomas Berry, J. R. Asby.

Pantego Township—H. A. Toland.

Richland Township—J. M. Messick.

Washington Township—A. Mayo (for six years, beginning first Monday in December, one thousand nine hundred and twenty-four).

BERTIE COUNTY

Bertie County.

Windsor Township—Thomas Gillam, M. E. Evans, J. H. White, W. T. Asbell, J. G. Mitchell.

Merryhill Township—George A. Hardén, S. A. Adams.

Colerain Township—H. E. Wilson, J. M. Perry, L. P. Freeman.

Mitchell Township—Langley Tayloe, J. S. Jenkins, W. A. Cooks, J. T. Williams.

Roxobel Township—W. C. Evans, Wiley J. Parker, J. M. Jacobs, H. T. Bland, B. F. Burkett, W. R. Smith.

Woodville Township—E. C. Pitman, John L. Harrington, R. L. Lodge, T. W. Griffin.

Snakebite Township—W. E. Harrill, J. R. Cherry, W. F. Early.

Indian Woods Township—E. D. Spruill.

BLADEN COUNTY

Bladen County.

Abbotsbury Township—W. J. McEwin.

BRUNSWICK COUNTY

Brunswick County.

Lockwoods Folly Township—J. W. Lancaster, P. S. Hawes, James Holmes.

North West Township—J. N. Skipper.

Shallotte Township—J. L. Simmons, J. H. F. Frink.

Smithville Township—W. E. Doesher.

Town Creek Township—W. M. Edge, Jonathan Reid.

Waccamaw Township—Samuel W. Hickman, Rufus C. Phelps.

BUNCOMBE COUNTY

Buncombe County.

Asheville Township—J. L. Murphey, Geo. A. Gash, Geo. L. Self, J. L. Crook.

Avery's Creek Township—R. S. Brooks, J. W. Sorrell, J. H. Wade.

Black Mountain Township—W. R. Goodson.

Ivory Township—M. T. Arrowood, Lee Arrowood, J. H. Woodward.

Limestone Township—J. M. Rickman, W. R. Lance, J. F. Toms, R. M. Gibson.

Burke County.

BURKE COUNTY

Morganton Township—W. L. Kirksey, W. F. Hallyburton, H. Erwin.

Silver Creek Township—L. F. Brinkley, S. C. Bennett, P. C. Smawley, H. C. Ferre, T. N. Neill, A. H. Carswell, Guss Morrison, A. W. Trexler, T. P. Buff.

Linville Township—Guy McGimpsey.

Jonas Ridge Township—W. M. Shuffler, Azor Barrier.

Upper Creek Township—Parks McGimpsey, Logan Wakefield.

Quaker Meadows Township—Lonnie Harbison, John Houck.

Lower Creek Township—C. C. Hensley, J. B. Powell.

Smokey Creek Township—Cameron Smith.

Icard Township—R. F. Berry, A. G. Setzer.

Lovclady Township—J. L. Page, J. E. Coulter, P. A. Bollinger.

Upper Fork Township—Waits Cook, S. L. Denton, J. P. Bumgarner.

Lower Fork Township—W. H. Yorke, Frazer Chapman, Max Ramsey, Eddison Mull.

Cabarrus County.

CABARRUS COUNTY

Number Nine Township—D. M. Coley.

Caldwell County.

CALDWELL COUNTY

North Catawba Township—D. N. W. Smith, Jerome Kaylor, W. J. Bean.

Yadkin Valley Township—Francis Hawkins.

Patterson Township—T. S. Setzer.

Lenoir Township—A. L. Kiser.

Camden County.

CAMDEN COUNTY

Sholof Township—G. B. Riggs.

South Mills Township—F. D. Williams.

Carteret County.

CARTERET COUNTY

Cedar Island Township—Josiah Daniels.

Harlowe Township—D. W. Sabistin.

Hunting Quarters Township—Irvin W. Davis, William Fulcher, Harold Taylor.

Portsmouth Township—Jodie Styron.

Smyrna Township—Charles Willis, Martin Davis.

Straits Township—Richard Leffers, Joel Dowty.

White Oak Township—W. E. Boggs.

Caswell County.

CASWELL COUNTY

Anderson Township—J. S. Roscoe, F. B. Goodson.

Dan River Township—Wm. L. Neal, T. H. Hatchette, Wm. Lea, Harry C. Slade, N. L. Durham.

Hightower Township—W. L. Compton, J. E. Murphy, Willie H. Warren.

Leasburg Township—N. H. Hester, G. W. Oliver, J. D. Butler, A. F. Meeler, H. C. Willis.

Locust Hill Township—J. Y. Blackwell, Thos. S. Neal, J. B. Worsham.

Milton Township—W. T. Bryant, W. O. Smith, W. H. Barker.

Pelham Township—T. N. Pierce, W. M. Zimmerman, J. M. Yates.

Stony Creek Township—P. M. Somers, A. L. Smith, J. B. Turner, Geo. P. McKinny, W. A. Maynard, Graves Thompson, Willie Miles, Joe Ware.

Yanceyville Township—Preston Allridge, R. L. Mitchelle.

CATAWBA COUNTY

Catawba
County.

Catawba Township—A. H. McNeill.

CHATHAM COUNTY

Chatham
County.

(For two years).

Bear Creek Township—B. A. Philips.

New Hope Township—N. J. Wilson, Wm. Rounda.

Williams Township—A. E. Cole, J. D. Darnell, J. A. Shadraek.

CHEROKEE COUNTY

Cherokee
County.

Beaverdam Township—A. G. Morrow, U. S. G. Phillips.

Notla Township—A. H. Davidson.

Valleytown Township—W. J. Barton, J. H. Bryson.

Murphy Township—P. E. Nelson, A. B. Wells.

Shoal Creek Township—W. A. Beaver.

CHOWAN COUNTY

Chowan County.

First Township—R. W. Boyce, B. B. Cobb, W. S. Summerell.

Second Township—L. R. Bunch.

Third Township—W. C. Ward, E. C. Welch.

Fourth Township—I. J. Moran, R. W. Boyce.

CLAY COUNTY

Clay County

Brasstown Township—Z. H. McClure, J. C. Zimmerman, F. O. Scrogg.

Hayesville Township—Arthur M. Coleman, George Cherry, George Thompson.

Hiawassac Township—Robert Crawford, Fred Waldroope, Harvey Patton.

Sweetwater Township—T. M. Martin, Thomas Carter.

Tusquittee Township—R. S. Talbot, A. G. Moore.

CLEVELAND COUNTY

Cleveland
County.

No. 4 Township—R. F. Revis.

No. 6 Township—Marvin Blanton.

No. 8 Township—P. S. Gettys.

No. 10 Township—C. D. Mitchell, D. D. Cook, M. N. Gantt.

Columbus
County.

COLUMBUS COUNTY

Bolton Township—A. T. Clark, I. S. Faulk.

Bug Hill Township—Cleveland Cox, W. A. Marlowe, G. C. Cox,
Glem F. F. Holmes, I. Z. Long, J. H. Lay.

Bogue Township—J. G. Tedder, S. J. Batten, George Priest.

Chadbourn Township—J. G. White, D. D. Mercer.

Fair Bluff Township—E. M. Wolley, I. L. Green, T. E. Bardin,
J. E. Waddell, Henry Coleman.

Lees Township—E. G. Watts, Daniel Norris, James Formyduval,
B. A. Marlowe, V. B. White, J. R. Long.

Ransom Township—D. W. Wells, J. H. Lennon, F. L. Jernegan.

Tatum's Township—F. H. Britt, D. F. Kelly, Jud. Branch, W. K.
Fields.

South Williams Township—F. C. Wright, Auty Baldwin, S. H.
Baswell.

Williams Township—J. W. Jordan, W. J. McPherson, C. H.
Harrelson, E. W. Todd.

Whiteville Township—T. F. Collier, Luther McLamb, J. R.
Maxwell, W. H. Phillips, H. C. Moffitt, J. L. George.

Western Prong Township—W. O. Page, June Wooten, J. J.
Powell.

Welches Creek Township—H. S. High, Troy Baldwin.

Waccamaw Township—J. C. Nye.

Craven County.

CRAVEN COUNTY

No. 1 Township—L. L. Bland, J. B. Harvey, C. J. Heath, Stone-
wall Jackson.

No. 2 Township—Chas. S. Nelson, Fred Whitehurst, Thomas
Holton.

No. 3 Township—R. B. Smith.

No. 5 Township—Cleve Williams.

No. 6 Township—H. C. Wood, Bryan Ives.

No. 7 Township—Amos Conner, A. C. Armstrong.

No. 8 Township—Cleve Eby, Tull Richardson, John Humphrey,
Clarence Pate.

No. 9 Township—John Daughtry.

Cumberland
County.

CUMBERLAND COUNTY

Cross Creek Township—W. S. Cook, J. W. Tomlinson, C. L.
Campbell, Frank Glover, Chas. Glover, W. S. Cook.

Flea Hill Township—G. F. Hubbard, D. D. Bain.

Grays Creek Township—F. A. Marsh, N. H. Jones, W. C. Riddle.

Carver's Creek Township—D. L. McBryde.

Cedar Creek Township—F. M. Faircloth, J. W. Johnson.

Rockfish Township—J. T. Bynum.

CURRITUCK COUNTY
(For two years each)

Currituck
County.

Crawford Township—J. L. DeCormis, James A. Taylor.
Fruitville Township—Alonzo Ansell.
Moyock Township—G. G. Old.
Poplar Branch Township—R. W. Walker.

DARE COUNTY

Dare County.

DAVIDSON COUNTY

Davidson
County.

Arcadia Township—George Tesh, Julius Hege, Chas. Zimmerman.
Conrad Hill Township—H. P. May, Lacy Hepler.
Lexington Township—W. H. Nance, R. L. Yokeley, C. P. Craver.
Thomasville Township—J. W. Bowers, W. T. Murphy, J. R. Powell.
Yadkin College Township—J. T. Williamson, M. F. Phillips.
Healing Springs Township—W. W. Hedrick.
Lyco Township—W. A. Breker.

DAVIE COUNTY

Davie County.

Jerusalem Township—Charles F. Swicegood, C. D. Lefler, Thomas Hendrix.
Clarksville Township—Joseph H. Baity, R. L. Booe, W. A. Roberts (all for four years).
Calahalu Township—W. F. H. Ketchie, A. J. Anderson, N. B. Dyson (all for four years).
Mocksville Township—J. B. Cain, W. K. Clement, James H. Cain (all for four years).
Farmington Township—J. W. Allen, M. J. Hendricks, T. H. Nicholson (all for four years).

DUPLIN COUNTY

Duplin County.

Cypress Creek Township—D. W. Maready, W. R. Sholar, Grover C. Quinn.
Limestone Township—W. I. Thomas, Chesley Williams, W. G. Jones, John Brinson, R. I. Miller.
Wolfscrape Township—Ashley H. Whitfield, A. F. Cherry.
Glisson Township—P. L. Kornegay, G. A. Outlaw, W. A. Westbrook.
Albertson Township—M. W. Simmons.
Smith Township—F. D. Gooding.
Island Creek Township—F. P. Powers, Major Murray.
Rockfish Township—R. A. Bland.
Rose Hill Township—J. B. Fussell.

Magnolia Township—L. F. Byrd.

Kennansville Township—London Southerland.

Warsaw Township—H. M. Woodward.

Durham County.

DURHAM COUNTY

Durham Township—J. H. Tilley, W. P. Sneed, A. J. Barbee,
E. H. Chappell, Daniel O'Neal, I. J. Cox, B. F. Kranheimer.

Oak Grove Township—R. H. Shaw.

Edgecombe
County.

EDGECOMBE COUNTY

No. 9 Township—Joseph Dunford.

No. 12 Township—B. F. Finney, Jr.

No. 6 Township—R. W. Winstead.

Forsyth
County.

FORSYTH COUNTY

Abbotts Creek Township—R. T. Hedgecock.

Belews Township—J. G. Fulton, Thos. A. Martin.

Bethania Township—J. G. Clayton.

Broadbay Township—E. V. Bennett, R. E. Clodfelter.

Kernersville Township—J. M. Guyer, W. S. Linville.

Lewisville Township—F. M. Trivette, J. J. Kinney, Henry Hire,
M. M. Reynolds.

South Fork Township—Geo. A. Bleuster, A. E. Kinnamon.

Vienna Township—F. G. Hauser.

Winston Township—Z. T. Bynum, T. J. Wilson, P. T. Lehman.
(P. T. Lehman, for two years from April first, one thousand nine
hundred and twenty-three).

Salem Chapel Township—R. S. Crews.

Middle Fork Township—Ellis L. Miller, Sam Fulp.

Franklin
County.

FRANKLIN COUNTY

Gaston County.

GASTON COUNTY

Cherryville Township—Hudson P. Craft, H. S. Sellers, A. H.
Huss, E. L. McGinnas.

Dallas Township—T. W. Garrison.

Gastonia Township—Frank Queen.

South Point Township—W. H. Holmes.

Gates County.

GATES COUNTY

Reynoldson Township—G. D. Gatling.

Hall Township—C. E. Sawyer.

Haslett Township—J. Causey Holland.

GRAHAM COUNTY

Graham County.

Chicoah Township—N. C. Christopher, Walter West, Tom Collins.

Stecoah Township—Philip Jenkins, Samuel Coble, Jr.

Yellow Creek Township—W. H. Garland, W. P. Rose.

GRANVILLE COUNTY

Granville County.

Dutchville Township—J. L. Peed, S. F. Bullock, John E. Hart.

Fishing Creek Township—Thos. G. Taylor, W. S. Howell, R.

M. Hight, J. N. Watkins.

Oak Hill Township—D. T. Winston, C. A. Stovall.

Oxford Township—J. J. Medford, J. E. Howell.

Walnut Grove Township—B. F. Dean.

GREENE COUNTY

Greene County.

Bull Head Township—R. P. Lane.

GUILFORD COUNTY

Guilford County.

Bruce Township—Samuel G. Case.

Clay Township—C. A. Shoffner, A. N. Hemphill.

Deep River Township—J. W. Ingram.

Friendship Township—J. B. Watlington.

Friendship Township—A. T. Millis.

Gilmer Township—G. W. Foster.

Greene Township—W. A. Bowman.

Jefferson Township—R. L. Davis.

Madison Township—J. Rich Moore.

Mouroe Township—C. R. Elmore, J. L. Hawkins.

Morehead Township—J. G. Fowler, E. F. Paschal, W. C. England.

Oak Ridge Township—J. M. McMichael, C. Z. Whitaker.

Rock Creek Township—D. M. Davidson.

HALIFAX COUNTY

Halifax County.

Enfield Township—E. G. Lee, S. Meyer, Max Meyer, W. M. Mann.

Faucetts Township—A. G. Green.

Brinkleyville Township—B. O. Bobbitt, E. G. Lee, H. M. Sledge, F. M. Taylor.

HARNETT COUNTY

Harnett County.

Anderson's Creek Township—J. E. Elliott.

Barbecue Township—H. D. Cameron, John W. Campbell, John A. Buie, W. J. Swann.

Black River Township—N. A. Matthews, D. W. Denning.

Buckhorn Township—S. A. Lanier, E. M. Blanchard, C. E. Abernathy, A. V. Dewar.

Grove Township—J. R. Dixon, J. L. Sorrell.

Hector's Creek Township—H. S. Holloway, D. R. Smith, A. L. Baughecom.

Johnsonville Township—W. A. Stewart, John Darroch.

Lillington Township—S. D. Brantley, C. H. Biggs, J. L. Marsh, C. Rich.

Neill's Creek Township—N. I. Reardon, J. F. Collier.

Stewart's Creek Township—L. R. Byrd, B. F. Truelove.

Upper Little River Township—J. Blue McDonald, W. A. Page, D. W. Buie, W. C. Davis, B. P. Ingram, D. A. Collins.

Haywood
County.

HAYWOOD COUNTY

Beaverdam Township—Sydney Smathers.

Cataloochee Township—T. G. Smith.

East Fork Township—T. R. Pless.

Fines Creek Township—Charles B. McCracken, Spencer Green, W. B. Noland, George A. Brown, Homer Rogers.

Waynesville Township—T. Glenn Miller, R. M. Leatherwood, Clarke Medford, H. C. Ferguson, Andy Davis.

White Oak Township—Robert Teague.

Anderson's Township—T. E. Smith, Joseph Chandler, J. S. Roscoe, O. E. Miles.

Clyde Township—Rufus Penland.

Crabtree Township—John Noland, D. R. McCracken, Wilson Kirkpatrick.

Ivy Hill Township—Robert Henry.

Iron Duff Township—Lee Noland.

Jonathan's Creek Township—N. W. Carver, John Howell.

Pigeon Township—Fred Blaylock.

Henderson
County.

HENDERSON COUNTY

Blue Ridge Township—W. A. King, A. S. Jackson.

Clear Creek Township—Samuel Pitillo, A. M. Maxwell, T. P. Rogers.

Green River Township—J. P. Bell, W. O. Waters, F. D. Bell.

Hendersonville Township—Andy Davenport, J. A. Fletcher, G. J. Milward, C. P. Rogers, A. J. Williams, G. P. Liverett, Thos. A. Egerton.

Hooper's Creek Township—J. T. Sales, J. P. Fletcher.

Mills River Township—N. W. Posey, Sydney Gallimore, T. B. Allen.

Hertford
County.

HERTFORD COUNTY

Harrellsville Township—J. L. Smith, E. V. Grissom, W. A. Thomas, R. C. Mason.

Mancy's Neck Township—S. P. Winborne, Blount Ferguson, S. E. Britt.

Murfreesboro Township—Isaac Pipkin, George T. Underwood, C. W. Gardner, Fred B. Parker.

St. Johns Township—J. M. Eley, C. W. Parker, W. J. Vaughan, L. P. Nichols.

Winton Township—J. A. Northcott, M. R. Herring, E. H. Eure, H. E. Black, Robert Bridgers.

HOKE COUNTY

Hoke County.

HYDE COUNTY

Hyde County

(All four-year terms)

Currituck Township—George Radcliff, Will Nobles, Johnny Rufins.

Fair Field Township—Carl Credle, Pat Simmons, Charlie Baum, Dan Cutrel.

Lake Landing Township—Henry Swindell, R. E. Carter, C. S. Guthrey, W. W. Watson.

Ocracoke Township—Amacia Fulcher, Ike Oneal.

Swan Quarter Township—Walton Masson, Joe Tunnel, W. J. Harris, John Lee, Nat Credel (six years).

IREDELL COUNTY

Iredell County.

Coddle Creek Township—C. V. Voils.

Concord Township—S. Grose.

Cool Springs Township—Joe M. Watts.

Eagle Mills Township—G. W. Baity, Marvin M. Smith.

Sharpsburg Township—C. E. Jones, A. M. Guy, B. Y. Elliott.

JACKSON COUNTY

Jackson County.

Barkers Creek Township—J. S. Sellers, B. D. Jones, Thomas Rogers.

Canada Township—W. T. Rigdon.

Cancy Fork Township—Oscar Lovedahl.

Dillsboro Township—J. J. Mason.

Greens Creek Township—G. M. Green.

Hamburg Township—C. G. Wilson, D. P. Moss, F. C. Fisher, Lewis R. Norton.

River Township—Jerry Moody.

Savannah Township—W. D. Bishop, Coleman Buchanan.

Scotts Creek Township—R. B. Shular, C. P. Dillard, L. W. Crawford.

Sylva Township—W. H. Oliver.

Qualla Township—R. C. Howell, Glen Ferguson, C. E. Campbell.

JOHNSTON COUNTY

Johnston
County.

Clayton Township—N. R. Pool.

Boon Hill Township—D. T. Creech, Geo. F. Woodard.

Elevation Township—John A. Smith, W. L. Massengill, W. F. Batt.

Pleasant Grove Township—J. E. Gilbert.

Ingrams Township—Wilbur M. Lee.

O'Neals Township—Wayland M. Brown, W. E. Parker, J. W. Godwin.

Beulah Township—C. C. Boykin, J. L. Boyette.

Banner Township—Walter L. Massengill, J. F. Batts, J. A. Smith.

Micro Township—J. H. Richardson.

Jones County.

JONES COUNTY

Beaver Creek Township—F. W. Pollock.

Cypress Creek Township—C. A. Rhodes, Luther Philyaw, W. E. Koonce.

Trenton Township—Eb Noble, T. A. Windley, Hiram Smith.

Tuckahoe Township—W. J. Marshburn, G. G. Noble, C. L. Fordham.

White Oak Township—G. H. Jenkins.

Lee County.

LEE COUNTY

Cape Fear Township—A. N. Yarborough, T. C. Dalrymple.

Deep River Township—E. J. Johnson, S. W. Womble.

East Sanford Township—T. W. Crowson, H. C. Booker, A. W. Wicker.

Greenwood Township—W. M. Holder, J. O. Matthews.

Jonesboro Township—C. A. Hamilton, A. R. Rosser.

Pocket Township—J. D. Register, E. L. Cole.

West Sanford Township—Efland Garner, C. C. Hatch.

Lenoir County.

LENOIR COUNTY

Lincoln County.

LINCOLN COUNTY

Catawba Springs Township—P. A. Thompson, R. J. Nixon, P. V. Cobb, W. H. Lowe.

Howard's Creek Township—L. N. Brown, H. D. Warlick, L. E. Houser, A. L. Sullivan.

Ironton Township—R. F. Goodson, W. M. McConnell, J. E. Cronland.

Lincolnton Township—G. Lee Heavner, T. S. Ramsey, D. H. Shields, Jacob Ramseur, A. J. Bagley.

North Brook Township—J. C. Martin, Geo. D. Beam, Fox Craft.

Macon County.

MACON COUNTY

Burnington Township—James Ramsey, James Parrish (both two years).

Cartoogechaye Township—Dan Sweatman (two years).

Conce Township—J. L. Bryson (two years).
Ellijay Township—Tom Bryson (two years).
Flats Township—W. J. Holden (two years).
Franklin Township—Z. Baird.
Highlands Township—James C. Mell.
Nantahala Township—J. B. Mason (four years).
Smith Bridge Township—W. A. Norton.
Sugarfork Township—Alex. Gregory (two years).
Milshoal Township—T. L. Fox.

MADISON COUNTY

Madison
County.

Township No. 1.—Roy L. Gudger, Moody Brigman, C. M. Gage, L. L. Roberts, C. E. Roberson, John E. Rector, Luther Lunsford.
Township No. 2.—John Ambrose Shelton, T. Mat. Wallin, Ben. G. Gunter, Shad Franklin (son of Rich Franklin).
Township No. 3.—W. K. Hunter, John Crate Roberson, T. J. Murray, N. W. Keith, Rufus C. Ellis.
Township No. 4.—D. L. Duck, L. J. Metcalf, S. W. Angel, J. T. Ballard, J. H. Brown, R. D. Ponder, W. W. McPeeters.
Township No. 5.—J. D. Hamlin, Edwin Jarvis, G. D. Higgins.
Township No. 6.—G. H. Roberts, J. P. Glance, Bryan Teague, Tom Reeves.
Township No. 7.—James Wilson, Willis Payne, B. F. Ledford, Garland Farman.
Township No. 8.—W. G. Price, J. R. Woody, T. L. Plemmons, Pink Kirkpatrick.
Township No. 9.—Roy Ricker, Joe Brooks, S. C. Plemmons, D. H. Gardner, C. L. Stamey.
Township No. 10.—H. G. Wallin, J. H. Reese, P. N. McDevitt.
Township No. 11.—Edgar Bryan, Lee English, S. H. English, W. M. Edmons.
Township No. 12.—Joe Worley, Joe Randall.
Township No. 13.—C. W. Baldwin, W. A. Norris, J. T. Blankenship.
Township No. 14.—John R. Ramsey, J. K. Wilson, A. L. Coats, Cleophus Roberson.
Township No. 15.—J. P. Ball, F. M. Webster, A. O. Carter, John Anderson, Sr., W. O. Connor.
Township No. 16.—Larkin Roberts, C. C. Peek, C. W. Cody.

MARTIN COUNTY

Martin County.

Bear Grass Township—A. B. Rogerson, J. E. Roberson, Jr.
Jamesville Township—John D. Lilley, A. Corey.
Hamilton Township—George H. Legette.

M'DOWELL COUNTY

McDowell
County.

Crooked Creek Township—J. M. Gibson.
Dysartsville Township—T. B. Landis, W. E. Jackson.

Marion Township—D. A. Snipes, Charles Hensley.
Old Fort Township—J. F. Harmon.

Mecklenburg
County.

MECKLENBURG COUNTY

Berryhill Township—B. T. Price, L. L. Brown.
Charlotte Township—F. B. Alexander, D. R. Yarborough, J. T. A. Lawing, W. S. Huggins, Geo. M. Phifer, Wm. D. Alexander, W. J. McCall, J. S. Meyers, W. R. Matthews, J. C. Hunter, J. L. Brown, C. P. Mungo, A. P. White.
Clear Creek Township—J. P. Flowe, T. W. Mann.
Crab Orchard Township—J. Lindsay Carter, M. E. Grier, John A. Kirk.
Deececse Township—J. Lee Sloan.
Huntersville Township—D. W. Mayes.
Lemley Township—W. H. White.
Long Creek Township—C. R. Parks.
Paw Creek Township—T. W. Saddler, J. A. Hipp.
Providence Township—Dr. H. Q. Alexander, G. B. Bryant.
Sharon Township—R. B. Hunter, W. S. Pharr, W. F. Baker.
Steele Creek Township—S. W. Whitesides, S. I. Price, R. N. Capps, J. A. Carpenter.

Mitchell
County.

MITCHELL COUNTY

Bakersville Township—John Slagle, John Rice, Reuben Davis, T. N. Ramsey, Jim Jones, Tom Ramsey, Lat. Callahan.
Bradshaw Township—J. W. Webb, J. D. Bradshaw, Chris Lip-ton, David Lipton.
Cane Creek Township—Hyatt McKinney, Will Young, Tarp Turbyfill.
Fork Mountain Township—D. M. Cook, John Slagle, Charley McInturff, J. M. Ayers, A. W. Ledford.
Grassy Creek Township—D. F. Blaylock, F. A. Carr, R. L. Hall, Weldon H. Buchanan, Herbert Hickey, A. N. Fuller, B. B. Royal.
Herrell Township—W. J. Garland, W. C. Street, Harrison Hill, Nathan Garland, Charles Yelton, W. H. Hill.
Little Rock Township—James M. Ledford, R. P. Randolph, W. A. Freeman.
Polar Township—Billie Peterson, Milton Bennett, Jack Peterson.
Red Hill Township—Bill Street, J. H. Garland, W. F. Greene, J. B. Masters, Sr., Nathan Dayton, David Yelton.
Snow Creek Township—D. F. Fortner, J. J. Connolly, Squibb Phillips, John Ed Ellis.

Montgomery
County.

MONTGOMERY COUNTY

Ucharrie Township—R. L. Morton.
Biscoé Township—L. R. Lisk.

MOORE COUNTY

Moore County.

Carthage Township—J. E. Muse, J. H. McDonald.*Sandhills Township*—W. A. Carpenter.*Sheffields Township*—W. H. Scott.

NASH COUNTY

Nash County.

Mannings Township—J. J. Proctor.

NEW HANOVER COUNTY

New Hanover
County.*Wilmington Township*—J. H. Crocker, R. D. Christman.*Masonboro Township*—Ben Hewlett.

NORTHAMPTON COUNTY

Northampton
County.*Gaston Township*—E. M. Clements.*Jackson Township*—L. H. Taylor, Geo. Pollock Burgwyn, J. S. Grant.*Kirby Township*—J. T. Nelson, B. F. Martin, S. P. Britt, J. B. Stephenson, C. R. Revelle.*Pleasant Hill Township*—J. W. Magee, W. L. Reid.*Rich Square Township*—J. P. Griffin.*Seaboard Township*—H. C. Maddrey.*Wiccacance Township*—Walter Garris.

ONslow COUNTY

Onslow County.

Richlands Township—J. R. Shaw.

ORANGE COUNTY

Orange County.

Bingham Township—Thomas M. Snipes, Lexie G. Morrow.*Cedar Grove Township*—H. L. Phelps.*Chapel Hill Township*—John Whitaker, J. D. Whitfield.*Eno Township*—Jas. A. Scarlett.*Hillsboro Township*—J. C. Scott, G. A. Durham.*Little River Township*—Luther C. Tilley.

PAMLICO COUNTY

Pamlico
County.*No. 1 Township*—J. W. Laughinghouse.*No. 2 Township*—W. W. Daniels.*No. 3 Township*—J. L. Riggs.*No. 4 Township*—Joseph Sadler, J. L. Leary.*No. 5 Township*—W. C. Aldridge (two years).

PASQUOTANK COUNTY

Pasquotank
County.*Newland Township*—W. A. Foster, W. J. Williams, A. S. Morgan.*Providence Township*—D. W. Morgan, Paul Brothers, M. L. Davis.

Elizabeth City Township—T. B. Wilson, N. A. Jones, R. N. Davis.

Nixonton Township—R. S. Pritchard, A. J. Jennings, Seth M. Brothers.

Salem Township—Seth W. Scott, Mathew J. Reid, J. C. James, Jr.

Mount Hermon Township—O. L. Bundy, S. H. Reid, Miles Brite.

Pender County.

PENDER COUNTY

Perquimans
County.

PERQUIMANS COUNTY

Person County.

PERSON COUNTY

Allensville Township—J. L. Gentry, J. W. Yancey, J. Q. Yarbboro, John Mooney.

Bushy Fork Township—W. C. Warren, Knox Moore, H. G. Hester, Elijah Snipes, W. C. Lawson.

Cunningham Township—Geo. L. Cunningham, G. N. Montgomery, James Franklin, Claud Long, Zeb Barnett.

Flat River Township—W. F. Timberlake, J. C. Cates, James Moore, W. A. Barton.

Holloways Township—W. R. Seat, J. B. Barrett, Howell Yancey.

Mt. Tirzah Township—J. W. Noell, L. J. Meadows, James Cothran, A. L. Moore, J. T. Newton.

Olive Hill Township—F. D. Long, I. G. Stephens, Sam Fulcher, K. C. Wagstaff, T. C. Wagstaff.

Roxboro Township—W. I. Newton, J. W. Younger, W. J. Winstead, W. B. Walker, C. C. Garrett.

Woodsdale Township—Leslie Hall, G. B. Williams, R. H. Bailey.

Pitt County.

PITT COUNTY

(For four years each)

Beaverdam Township—O. C. White, J. W. Sutton.

Bethel Township—S. M. Jones.

Chicod Township—N. A. Clark, J. J. Elks.

Swift Creek Township—J. F. Smith.

Forkland Township—K. R. Wooten.

Greenville Township—J. J. Harrington, J. D. Bazzell.

Farmville Township—O. C. White.

POLK COUNTY

Polk County.

Columbus Township—C. C. Owens, J. W. Jack.*Coopers Gap Township*—Lynch Whitesides, George Taylor, Walter Elliott.*Grecus Creek Township*—John Tipton, Roy Smith, Garvis Statt, W. B. Feagan, Sr.*Saluda Township*—M. A. Pace, R. M. Hall, H. L. Capps, G. W. Pearson.*Tryon Township*—Grant Miller, G. E. Bell, Bill Capps.*White Oak Township*—B. V. Newman, J. R. Williams, Furman Smith, Charlie Russell.

RANDOLPH COUNTY

Randolph
County.

(For four years each)

Ashboro Township—W. D. Spoon.*Back Creek Township*—W. B. Fulton, Ed Walker, J. W. Morgan.*Brower Township*—R. E. Baldwin, G. F. Gattlin, Herbert E. Tysor.*Cedar Grove Township*—E. Whatley, R. L. Tant, John Rush, C. T. Luck, Dougan Poole.*Coleridge Township*—H. T. Bray.*Columbia Township*—E. S. Caveness.*Franklinville Township*—W. C. Jones, A. B. Ellis, J. Henry Phillips, A. F. Williams, W. T. Wrenn, R. D. Garrison.*Grant Township*—Carl B. Cox.*Level Cross Township*—T. T. Adams, J. R. Brown.*Liberty Township*—H. C. Causey, P. P. Jones, Aaron York.*New Market Township*—Joe Wall, J. A. Wall, Earl White, R. L. White, Sr.*Pleasant Grove Township*—Hamp Bray, J. M. Brown, M. E. Sewell, H. L. Liles.*Providence Township*—W. J. Pugh, Ed Frazier.*Randleman Township*—Arthur McCollom, J. H. Frazier, Sam Frazier, Fields Brown.*Richland Township*—Eli B. Leach.*Trinity Township*—H. M. Cranford, Chas. W. Redding.

RICHMOND COUNTY

Richmond
County.*Rockingham Township*—J. M. Smith.

ROBESON COUNTY

Robeson
County.*Alfordsville Township*—Neal McRimmon, Alexander Alford.*Black Swamp Township*—Walter Townsend, D. H. Britt.*Britts Township*—Luther Thompson, A. L. Stone.*Burnt Swamp Township*—F. L. Parnell, Calvin Lowery.*Fairmount Township*—George Grantham, P. R. Floyd.*Gaddy Township*—J. O. McArthur, N. G. Page.*Howersville Township*—O. M. Britt, S. Jones, Ed Taylor.

Lumber Bridge Township—I. J. Williams, L. L. Shaw, H. M. Johns.

Lumberton Township—H. N. McAlister, Spurgeon Small, B. D. McNeal, Ben. G. Floyd, Ira Bullard, E. L. Hamilton, R. D. Caldwell, Jr., N. R. Kinlow, L. O. R. Bailey, Herman Crump, Louis Stovall, O. C. Norment, Jr.

Murton Township—Sumter McRae, Douglas Walker, McCoy McKinnon.

Orrum Township—M. W. Hedgepeth, Haynes Barnes.

Parkton Township—W. W. Gainey, W. M. McArthur.

Pembroke Township—John Thagard, R. H. Livermore.

Philadelphus Township—H. M. Brown, H. B. Humphrey, W. H. Adams.

Ralf Swamp Township—W. C. Townsend.

Red Springs Township—L. A. Lintz, Warren Curry, H. D. Callahan.

Remert Township—Fred Tolar, D. R. Graham.

Rowland Township—D. D. McLaurin, Edwin McRae, E. M. Hines.

Saddle Tree Township—Mac. G. Provatt.

Shannon Township—C. C. Carter, J. D. Gibson.

Smiths Township—Dougald Wilkerson, Ezra Walters.

Sterlings Township—J. W. Barnes, E. P. Lewis.

St. Paul's Township—L. McInnis, J. L. Caudell, W. S. Johnson.

Thompson Township—J. M. McCall, Scott Stone.

White House Township—L. Mac Oliver.

Wishurts Township—J. C. Stancell, J. M. Smith, L. F. Martin.

Rockingham County.

ROCKINGHAM COUNTY

New Bethel Township—W. G. Sharp, A. H. Garrett.

Reidsville Township—E. F. Hall, W. S. Mitchell, G. T. Cook.

Ruffin Township—W. T. Pearman, John A. Benton.

Simpsonville Township—S. E. Gunn, J. Turner Richardson.

Williamsburg Township—A. B. McKinney, E. D. Paschal.

Huntsville Township—S. L. Angel, Joel H. Moore.

Leaksville Township—W. S. Hodges.

Madison Township—M. C. Money, E. J. Robertson, R. M. Cardwell.

Mayo Township—J. R. Grogan.

Rowan County.

ROWAN COUNTY

Morgan Township—O. D. Morgan, Joseph A. Miller, Neely Lisk.

Providence Township—A. L. Lyerly.

Rutherford County.

RUTHERFORD COUNTY

Chimney Rock Township—Paul F. Searcy, Z. V. Taylor.

Green Hill Township—Martin Taylor.

High Shoal Township—T. H. Ferree, Boyce S. West, A. L. Hamrick, V. L. Womack.

Rutherfordton Township—John P. Beam.

Sulphur Spring Township—C. O. Painter.

SAMPSON COUNTY

Sampson County.

Hall's Township—S. H. Hairr.

McDaniel's Township—W. C. Melvin, C. L. Hobbs.

North Clinton Township—Junius Lewis.

South Clinton Township—Wellie L. Mathis.

Turkey Township—John B. Moore, A. W. Oaks.

Piney Grove Township—H. H. Clifton.

Newton Grove Township—J. P. Rose.

Westbrooks Township—C. W. Westbrook.

Mingo Township—D. M. Williford, Miles F. Jackson, Ira Baggett.

Herrings Township—John M. Warren.

Dismal Township—J. H. Pussy, J. C. Williams.

Honeycutt's Township—W. J. Parker, E. C. Newman.

Little Coharie Township—M. M. Hall.

South River Township—William Sloan.

Lisbon Township—L. F. Green.

Franklin Township—C. T. Lewis, Sprunt Corbett.

Taylor's Bridge Township—John Daugherty, E. A. Snipes.

SCOTLAND COUNTY

Scotland County.

Laurel Hill Township—J. S. Jackson.

Spring Hill Township—A. E. Shaw.

Stewartsville Township—S. W. Covington, J. M. McKeown.

Williamson Township—W. T. Lovin, Willie Gibson, A. J. Campbell.

STANLY COUNTY

Stanly County.

Almond Township—J. L. Cauble.

Big Lick Township—W. I. Little, Conley Helms, Jacob W. Whitley.

South Albemarle Township—J. E. Klutz.

STOKES COUNTY

Stokes County.

Big Creek Township—L. L. Lowe, R. E. L. Francis, Joe Francis.

Danberry Township—Drew Priddy, Gilbert Hill, Gilbert Alley.

Quaker Gap Township—J. G. Bradshaw, C. A. Mickey, R. W. Hill.

Snow Creek Township—John W. Priddy, H. T. Brown, R. B. Hutcherson.

Yadkin Township—W. W. W. Amburn, J. M. Culler.

Surrey County.

SURREY COUNTY

Dobson Township—R. B. Beamer.
Eldora Township—W. S. Wall, John B. Simmons.
Mount Airy Township—A. L. Sparger, Vestal Taylor, Thomas B. McCargo, Sr., A. W. Hiatt.
Siloam Township—B. E. Whitaker, B. H. Oneil, J. A. Whitaker.
Westfield Township—A. J. Anderson.
Rockford Township—J. F. Burrus, J. I. Hancock.
Pilot Township—James Owen, W. T. Simmons, J. W. Redmond, for two years from April first, one thousand nine hundred and twenty-three.

Swain County.

SWAIN COUNTY

Charleston Township—Gaston Ledford, T. H. Debord, C. T. Rone, Horace Kephart, R. M. Thomasson.
Forney's Creek Township—Sanders Calhoun.
Nantahala Township—John Delozier, John T. Welsh, C. T. Davis, Sidney Queen.
Ocona Lufly Township—William Bradley.

Transylvania County.

TRANSYLVANIA COUNTY

Brevard Township—Cos Packton, R. P. Kilpatrick, L. F. Smel-son, John Morris.
Boyd Township—D. R. Holliday, L. F. Lyday.
Cathey's Creek Township—J. P. Whitmire, Frank Hayes.
Dunn's Rock Township—W. M. Maxwell, Carr Landreth.
Estatoc Township—J. A. Gillespie, L. V. Sigmon, Chas. Gravely.
Hogback Township—W. H. Henkel, Lee Case.
Gloucester Township—Albert Price, J. H. House.
Little River Township—Claud Shuford, Lee Kilpatrick.

Tyrrell County.

TYRRELL COUNTY

Alligator Township—L. H. Armstrong, Sr.
Columbia Township—H. S. Swain, Henry T. Liverman, J. E. Reynolds, J. H. Brickhouse, Sr.
Gum Neck Township—G. L. Liverman, Sr., J. C. Combs.
Scuppernong Township—W. W. Sawyer.
South Fork Township—W. M. Barnes.

Union County.

UNION COUNTY

Buford Township—Thos. L. Hinson, T. B. Davis, T. C. Edwards, E. R. Starnes, A. M. Eubanks, T. C. Eubanks.
Goose Creek Township—I. A. Clontz, I. C. Clontz, Bland H. Robinson, A. D. Austin.
Jackson Township—L. M. Riner, T. M. Crow.
Marshville Township—T. G. Collins.

Monroe Township—M. L. Flow, J. H. Houston, M. H. Richardson, W. C. Sanders.

Sandy Ridge Township—J. D. Hemby, W. L. Hemby, W. L. Harkey, R. B. Cuthbertson, Maurice Price.

Vance Township—J. C. Foard.

VANCE COUNTY

Vance County.

Dabney Township—L. W. Burroughs, J. L. Flemming.

Henderson Township—T. L. Jones, J. T. Jones, Fred B. Height.

Kittrell Township—J. B. Allen, John T. Floyd, M. D. Woodling.

Middleburg Township—B. S. Parham, E. L. Flemming.

Nut Bush Township—H. B. White.

Townsville Township—N. D. Boyd.

Watkins Township—H. D. Floyd, R. G. Cowthen.

Williamsboro Township—J. H. Rice.

WAKE COUNTY

Wake County.

White Oak Township—S. A. Branch, B. H. Pate.

Wake Forest Township—J. C. Caddell, W. D. O'Neal.

House Creek Township—J. L. Teal.

Raleigh Township—T. A. Arnold, John T. Hamlet, Geo. W. Kelley, T. H. Stafford.

Little River Township—H. G. Perry.

Middle Creek Township—Milton Stevens.

WARREN COUNTY

Warren County.

Fishing Creek Township—J. O. Hardy, J. G. Gupton, B. C. Hamlett.

Fork Township—J. T. Asycue.

Hawtree Township—H. J. Ellis, A. S. Webb, C. W. Perkinson.

Nut Bush Township—W. J. Cole, N. H. Paschal.

River Township—J. J. Myrick, H. L. Salmond, T. D. King, R. D. Fleming, R. A. King, W. R. Wiggins.

Sandy Creek Township—S. J. Pritchard.

Smith Creek Township—H. H. Grant.

Warrenton Township—J. D. Palmer, Edward Petar.

WASHINGTON COUNTY

Washington County.

WATAUGA COUNTY

Watauga County.

Beaver Dam Township—Conley Greene.

Blue Ridge Township—Stacy Ford.

Cove Creek Township—W. M. Thomas, H. P. Cook, Ed Sherwood.

Meat Camp Township—Nahum Winebarger, Clay Hodges.

Watauga Township—W. H. Gragg, J. L. Story.

Wayne County.

WAYNE COUNTY

Brogden Township—D. G. Rhodes, L. W. Parker, Bennie Stevens.
Grantham Township—George W. Westbrook, Nathan T. Creel,
 Mallie Pennington, N. S. Wolfe.
Goldsboro Township—J. B. Hooks, Jr. (six years), Louis B.
 Pate (two years).
Indian Springs Township—Thos. J. Jarmon.
Pikesville Township—P. B. Scott.

Wilkes County.

WILKES COUNTY

Elk Township—John T. Dula.
Traphill Township—W. M. Royal.
Union Township—David A. Roten.
Wilkesboro Township—J. C. Mitchell, Geo. F. Ogilvie.
Reddies River Township—H. I. Shomaker.
Mulberry Township—E. F. Brown, James P. Adams, A. Brown.
Lorcluce Township—Peter Moore.
Lewis Fork Township—J. C. Ellis.

Wilson County.

WILSON COUNTY

Old Fields Township—G. H. Bunn.
Saratoga Township—R. E. Bynum.

Yadkin County.

YADKIN COUNTY

Boonville Township—J. H. Fleming.
Buck Shoul Township—J. C. Vanhoy.
Deep Creek Township—Wilson Hedgpeth, B. F. Gough, I. L.
 Holcomb.
Full Creek Township—J. A. Matthews.
Forbush Township—W. C. Jennings.
Knobbs Township—K. M. Thompson, C. G. Bryant.
Liberty Township—C. L. Gaybird, J. C. Money, H. B. Holden,
 J. W. D. Baity, C. L. Gabard.
Little Yadkin Township—Joel Hauser, W. W. W. Ambrun.

Yancey County.

YANCEY COUNTY

Brush Creek Township—C. W. Sparks.
Burnsville Township—J. C. Burd, L. E. Briggs.
Cane River Township—M. A. Burton.
Crab Tree Township—L. H. Hutchins.
Egypt Township—S. R. Phillips.
Green Mountain Township—Thomas Laws.
Ramseytown Township—W. M. McIntosh, John M. Howell.

Secretary of
 State to certify
 act to clerks of
 Superior Court.
 Clerk to notify
 appointees.

SEC. 2. That upon the ratification of this act, the Secretary of State shall send a certified copy of same to the clerk of the Superior Court for each county of the State; that immediately upon receipt thereof the clerk shall notify each person of his

appointment; and each person hereby appointed shall qualify Appointees to qualify. within sixty days after the first day of April, one thousand nine hundred and twenty-three.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

CHAPTER No. 262

AN ACT SUPPLEMENTAL TO AN ACT PASSED AT THE PRESENT SESSION OF THE GENERAL ASSEMBLY, ENTITLED "AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE VARIOUS COUNTIES OF NORTH CAROLINA."

The General Assembly of North Carolina do enact:

SECTION 1. That an act passed at the present session of the General Assembly, entitled "An act to appoint justices of the peace in the several counties of North Carolina," be and the same is hereby supplemented and amended by adding thereto as follows:

Act supplemented and amended.

The following named persons be and they are hereby appointed justices of the peace for their respective townships and counties in North Carolina for a term of six years, except when a different length of time is named herein, said terms to begin the first day of April, one thousand nine hundred twenty-three, or when their present terms of office expire:

Appointments.

CASWELL COUNTY

Caswell County.

Hightower's Township—R. A. Hooper, W. L. Compton.

COLUMBUS COUNTY

Columbus County.

Chadbourn Township—J. T. Blake.

DURHAM COUNTY

Durham County.

Durham Township—W. E. Mangum.

FORSYTH COUNTY

Forsyth County.

Kernersville Township—Charles Roper.

Middle Fork Township—D. C. Moie.

South Winston-Salem Township—D. C. Rose.

Salem Chapel Township—Joe F. Grubbs.

IREDELL COUNTY

Iredell County.

Shiloh Township—B. M. Morrow.

MITCHELL COUNTY

Mitchell County.

Bradshaw Township—Ed. Barnett.

Tyrrell County.

TYRRELL COUNTY

Columbia Township—J. S. Brickhouse, Heary Linernan, E. P. Cohoon.

Gum Neck Township—N. C. Spencer, W. E. Cohoon.

Lee County.

LEE COUNTY

West Sanford Township—Will Temple, Charles R. Reid.

Scuppernon Township—M. Armstrong.

South Fork Township—H. L. Sexton.

Rowan County.

ROWAN COUNTY

Franklin Township—J. S. Miller, C. L. Kerr.

Unity Township—B. W. Fries, Claud Barber.

Scotch Irish Township—James Foster, R. C. Current.

Cleveland Township—Daniel Roseborough, C. H. Roseboro.

Mount Ulla Township—J. C. Sherrill, Theo Graham.

Steele Township—C. T. Beeker, Grady Hall.

Atwell Township—H. A. McNeeley.

Gold Hill Township—R. L. Holshauser.

Locke Township—Locke Lingle.

China Grove Township—F. E. Wright, P. J. Cress.

Providence Township—A. P. Miller, A. M. Eller, A. L. Lyerly.

Salisbury Township—B. A. Lufty, H. C. Bueck, C. M. Higgins, J. H. Benton.

Robeson County.

ROBESON COUNTY

Lumberton Township—J. Ed. Tyson.

Sampson County.

SAMPSON COUNTY

Hall's Township—D. B. Rackley, George F. Britt.

Wake County.

WAKE COUNTY

Raleigh Township—W. T. Bost, R. E. Powell, Ben Dixon McNeill.

Dare County.

DARE COUNTY

Hatteras Township—George W. Farrow.

Duplin County.

DUPLIN COUNTY

Magnolia Township—L. F. Byrd.

Craven County.

CRAVEN COUNTY

Number Eight Township—Miss Jane Stewart, Mrs. Charles S. Hall.

Amend by adding the following for Wayne County for six (6) years:

Stony Creek Township—O. J. Howell, George K. Vann.

Saulston Township—J. B. Roberts, J. Frank Smith.

New Hope Township—D. Vinson, Fred Isler.

Indian Springs Township—C. F. Herring, A. J. Williams.

Grantham Township—D. E. Stevens, W. R. Weaver, D. F. Odom.

Fork Township—J. D. Hines, C. E. Coor.

Buck Swamp Township—E. L. Peele, Melford Aycock.

Pikeville Township—L. B. Smith, N. B. Berger.

Nahunta Township—R. E. Chase, J. W. Johnson, G. A. Yel-
verton.

Great Swamp Township—Larry Aycock, Oscar Hooks.

NORTHAMPTON COUNTY

Northampton
County.

Gaston Township—R. H. Joyner.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this sixth day of March, A. D. 1923.

CHAPTER 263

AN ACT TO AMEND CHAPTER 2, PUBLIC LAWS OF 1921, REGULAR SESSION, PROVIDING FOR THE CONSTRUCTION AND MAINTENANCE OF A STATE SYSTEM OF HARD-SURFACED AND OTHER DEPENDABLE ROADS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-seven of chapter two, Public Laws of one thousand nine hundred and twenty-one, Regular Session, as heretofore amended, is hereby amended by striking therefrom the words, "There shall next be set aside a sum annually sufficient to pay the interest on the bonds issued under this act, the remainder of said fund to be used by the Highway Commission." in lines seven, eight, nine, and ten thereof, and by inserting in lieu of the words so stricken the following words: "From the remainder of said taxes there shall then be set aside annually the following, in order named: (a) a sum sufficient to pay the interest upon the first fifty million dollars bonds issued under this act, (b) a sum sufficient to pay the interest upon any bonds issued under this act in excess of fifty million dollars, and (c) any interest or sinking fund payments now or hereafter directed to be made therefrom by the General Assembly. The remainder of such fund shall be used by the Highway Commission."

Highway act
amended.

Clause struck out.

Fund for interest
payments.

SEC. 2. That section thirty-three of said chapter two be and is hereby amended by striking out the words "one cent," in line ten, and inserting in lieu thereof the words, "three cents," so as to increase to three cents per gallon the tax upon motor fuel.

Motor fuel tax.

SEC. 3. That section thirty-nine of said chapter two of Public Laws of one thousand nine hundred and twenty-one, as amended by chapter seventy-four of the Public Laws of the Extra Session

Additional bond
issue of
\$15,000,000.00.

of one thousand nine hundred and twenty-one, be amended by adding to said section the following: "An additional issue of fifteen million dollars (\$15,000,000.00) of bonds is hereby authorized. The said bonds shall be issued in the manner and in accordance with the provisions of said chapter two of said act as amended, and the proceeds received therefrom shall be used for the purposes in said act prescribed."

Application of
proceeds.

Date of bonds
issued.

SEC. 4. That section forty of said chapter two be and it is amended by striking therefrom, in lines four and five, the words "as the case may be, after the ascertainment is made by the State Treasurer, as provided in this act," and by inserting in lieu of the words so stricken out the words "of the year in which the bonds are issued."

Coupon bonds.

SEC. 5. That section forty-one of said chapter two be and is amended by striking therefrom the words "or registered" in line two thereof.

SEC. 6. That section forty-two of said chapter two be and is amended by striking out the whole thereof and inserting the following section:

Registration of
bonds.

"Section 42. That the said bonds shall be subject to registration as to principal alone, or both principal and interest, in accordance with the provisions of the general law governing registration of the State securities as the same may from time to time be in force."

SEC. 7. That this act shall be in force and effect from and after its ratification.

Ratified this the 2d day of February, A. D. 1923.

RESOLUTIONS
OF THE
GENERAL ASSEMBLY
SESSION 1923

RESOLUTION No. 1

RESOLUTION TO APPOINT A COMMITTEE TO WAIT UPON HIS EXCELLENCY, THE GOVERNOR, TO NOTIFY HIM OF THE ORGANIZATION OF THE GENERAL ASSEMBLY.

Be it resolved by the Senate and House of Representatives concurring:

That a committee be appointed, and that the same be composed of two members on the part of the Senate and three on the part of the House, to wait upon his Excellency, the Governor, and inform him that the General Assembly is now organized and ready to receive any communication that he may desire to submit.

Committee to be appointed.

Ratified this the 9th day of January, A. D. 1923.

RESOLUTION No. 2

A JOINT RESOLUTION IN HONOR OF W. D. GASTER AND HONORABLE GEORGE M. ROSE.

Resolved by the House of Representatives, the Senate concurring:

First. That whereas the Honorable Lucian J. Eastin, of St. Joseph, Mo., and now the Grand Sire of the Sovereign Grand Lodge of the World of the Independent Order of Odd Fellows, is to visit in his official capacity the State of North Carolina on Saturday, the sixth day of January, 1923;

Second. And whereas, in honor of the said Honorable Lucian J. Eastin, Grand Sire, a meeting of the Grand Lodge has been called to meet in the city of Fayetteville on the above date;

Third. And whereas, at the aforesaid meeting of the Grand Lodge, W. D. Gaster, the Sergeant-at-Arms of the Senate, who has served in this capacity so efficiently for seven sessions, is a Past Grand Master of the Grand Lodge of North Carolina, and a Past Grand Representative of the Sovereign Grand Lodge of the World, and is to be signally honored upon this occasion by

the awarding to him of an honorable veteran jewel for his enthusiastic and efficient service for fifty years:

Preamble.

Fourth. And whereas, at the aforesaid meeting of the Grand Lodge of North Carolina, the Honorable George M. Rose, a former Speaker of the House of Representatives, is to be also in the same manner signally honored:

Resolution to be enrolled and copy sent.

Now, therefore, be it resolved by the Senate and the House of Representatives concurring, and that these resolutions be ordered enrolled and a copy be sent to Honorable W. D. Gaster, Past Grand Patriarch of North Carolina, to be read at the appointed meeting.

Ratified this the 9th day of January, A. D. 1923.

RESOLUTION No. 3

RESOLUTION INVITING HIS EXCELLENCY, THE GOVERNOR, TO DELIVER HIS BIENNIAL MESSAGE TO THE GENERAL ASSEMBLY.

Invitation extended.

Resolved by the House of Representatives, the Senate concurring:

That his Excellency, the Governor, be and he is hereby invited to deliver his biennial message to the joint session of the General Assembly in person in the hall of the House of Representatives at noon on Tuesday, January the ninth, one thousand nine hundred and twenty-three, or at such other time as may meet his pleasure.

Time set.

Ratified this the 9th day of January, A. D. 1923.

RESOLUTION No. 4

RESOLUTION FOR JOINT SESSION TO OPEN ELECTION RETURNS FOR STATE OFFICERS.

Time set for joint session.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Senate and House of Representatives meet in joint session in the hall of the House of Representatives at twelve o'clock m. on Tuesday, January the ninth, one thousand nine hundred and twenty-three, and there proceed to open and publish the returns for State officers.

Time for inaugural.

SEC. 2. That the persons so ascertained to be elected shall be inducted into office on Wednesday, January the tenth, one thousand nine hundred and twenty-three, at twelve o'clock: *Provided*, such persons then declared elected have not already taken the oath required by law.

Proviso: previous qualification.

SEC. 3. This resolution shall be in effect on and after its ratification.

Ratified this the 10th day of January, A. D. 1923.

RESOLUTION No. 5

RESOLUTION PROVIDING FOR AN EXTENSION OF THE TIME IN WHICH THE BUDGET COMMISSION SHALL MAKE ITS REPORT TO THE PRESIDING OFFICERS OF THE GENERAL ASSEMBLY.

Whereas the Budget Commission has been delayed in making its report to the presiding officers of the General Assembly within the time required by law, on account of the illness of the State Auditor and other reasons, and desires extension of time to make its report: Therefore, be it

Preamble.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the time in which the Budget Commission is required by law to make its report to the presiding officers of the General Assembly be and the same is hereby extended for ten days.

Extension of time

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 10th day of January, A. D. 1923.

RESOLUTION No. 6

A JOINT RESOLUTION PERTAINING TO THE PRINTING OF THE GOVERNOR'S MESSAGE.

Resolved by the Senate, the House of Representatives concurring:

That two thousand five hundred copies of the Governor's message be ordered printed.

Order for printing.

Ratified this the 17th day of January, A. D. 1923.

RESOLUTION No. 7

A JOINT RESOLUTION CONCERNING THE DEATH OF HONORABLE J. BRYAN GRIMES, SECRETARY OF STATE.

Whereas, it has come to the attention of the General Assembly that Honorable J. Bryan Grimes, Secretary of State, died on January 11th, at 9:00 p. m.; and

Preamble.

- Preamble. Whereas the said Honorable J. Bryan Grimes had an official connection with the General Assembly, and was Secretary of State; and
- Preamble. Whereas, by reason of his long service to the State and his life and character, that this General Assembly desires to express its appreciation of him and its deepest sympathy for his family:
- Be it resolved, therefore, by the Senate and House of Representatives concurring:*
- Sympathy to family. First. That the General Assembly extend its deepest sympathy to the widow and family of the deceased, and that a copy of these resolutions be forwarded to the family and also given to the press for publication.
- General Assembly to attend funeral. Second. That the General Assembly in a body attend the funeral of said Honorable J. Bryan Grimes.
- Adjournment. Third. That at the expiration of the morning hour the General Assembly recess in honor of the Honorable J. Bryan Grimes, Secretary of State, until Monday at 8:00 p. m.
- Ratified this the 17th day of January, A. D. 1923.

RESOLUTION No. 8

A JOINT RESOLUTION FOR THE INVESTIGATION OF THE STATE PRINTING.

- Preamble: charges preferred. Whereas wide publicity has recently been given to the conduct and management of the office of Labor and Printing, involving the manner and method of reprinting the Supreme Court Reports, and the printing of other public documents, charges of favoritism, discrimination and unfairness on the part of the Commissioner and Assistant Commissioner of Labor and Printing in placing and supervising the public printing;
- Preamble: necessity for investigation. And whereas it is of great importance to the people of the State that the reprinting of its publications be complete, accurate and correct; that responsibility for complete, accurate and correct printing of such State documents and publications be properly placed:
- Now, therefore, be it resolved by the House of Representatives, the Senate concurring:*
- Special committee. First. That a special committee, composed of nine members from the House of Representatives, to be appointed by the Speaker, and five from the Senate, to be appointed by the President, be created for the purpose of investigating the State printing, its placing and supervision by the Commissioner and Assistant

Commissioner of Labor and Printing, and any and all charges of unfairness, favoritism and discrimination in the conduct of said office.

Second. That said committee shall investigate the printing Duties, and reprinting of all State documents and public records.

Third. That the said committee shall have power and authority to compel the attendance of witnesses, send for books, papers and documents, administer oaths, and, if deemed necessary, to employ counsel and clerical assistance in such investigation. Powers in securing evidence. Counsel and clerical assistance.

Fourth. That said committee shall make the investigation herein provided for as expeditiously as possible and report its findings of fact and recommendations to this General Assembly. Investigation and report.

Ratified this the 19th day of January, A. D. 1923.

RESOLUTION No. 9

A JOINT RESOLUTION INVITING HONORABLE D. R. CRISSINGER, GOVERNOR OF THE FEDERAL RESERVE BOARD, TO ADDRESS THIS LEGISLATURE IN JOINT SESSION.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Honorable D. R. Crissinger, Governor of the Federal Reserve Board, be and he is hereby invited to address the members of this General Assembly in joint session in the hall of the House of Representatives at such time as will be most convenient for the said Honorable D. R. Crissinger. Invitation extended.

SEC. 2. That the Secretary of State be directed to transmit a copy of this resolution to the Honorable D. R. Crissinger, Governor of the Federal Reserve Board, informing that gentleman that this General Assembly awaits his pleasure.

SEC. 3. That a committee of five, two on the part of the Senate and three on the part of the House, be appointed by the respective presiding officers to wait on the Honorable D. R. Crissinger, Governor of the Federal Reserve Board, and escort him to the hall of the House of Representatives on the date and at the hour designated by the said Honorable D. R. Crissinger.

Ratified this the 19th day of January, A. D. 1923.

RESOLUTION No. 10

JOINT RESOLUTION FOR THE CELEBRATION OF GENERAL ROBERT E. LEE'S BIRTHDAY.

Resolved by the House of Representatives, the Senate concurring:

Adjournment
in honor of day.

That when the General Assembly of North Carolina adjourns on Friday, the nineteenth day of January, one thousand nine hundred and twenty-three, it do adjourn in honor of the one hundred and sixteenth birthday of General Robert E. Lee.

Tender of hall
for memorial
exercises.

That the hall of the House of Representatives be tendered to the Johnston-Pettigrew Chapter of the Daughters of the Confederacy, in which to hold memorial exercises celebrating the birthday of General Lee, on Friday, January the nineteenth, one thousand nine hundred and twenty-three, at eight o'clock p. m.

Ratified this the 24th day of January, A. D. 1923.

RESOLUTION No. 11

JOINT RESOLUTION OF THE HOUSE AND SENATE INVITING THE GOVERNOR TO ADDRESS A JOINT SESSION OF THE HOUSE AND SENATE AT TWELVE O'CLOCK NOON ON THE SECOND DAY OF FEBRUARY, 1923.

Be it resolved by the House of Representatives, the Senate concurring:

Invitation
extended.

That his Excellency, Honorable Cameron Morrison, Governor of North Carolina, be invited to address a joint session of the House of Representatives and Senate, to be held in the hall of the House of Representatives at twelve o'clock noon, February second, one thousand nine hundred and twenty-three.

That this resolution be in force from and after its ratification. Ratified this the 3d day of February, A. D. 1923.

RESOLUTION No. 12

JOINT RESOLUTION OF THE SENATE AND HOUSE OF REPRESENTATIVES AUTHORIZING AN INVESTIGATION OF THE FINANCIAL CONDITION OF THE STATE.

Be it resolved by the Senate, the House of Representatives concurring:

Investigation
directed.

First. That the Finance Committees of both the House of Representatives and the Senate, together with the Appropriations Committees of both the House of Representatives and the Senate,

be directed to take such steps as they may deem fit and necessary to investigate and ascertain the true and correct fiscal and financial condition of the State.

Second. That said committees are hereby authorized to ap- Sub-committee.
point such subcommittees as they may deem necessary and proper, and that such committees and subcommittees shall be Power to secure
authorized and empowered to subpoena necessary witnesses to evidence.
bring with them such books and documents as may be necessary;
to administer oaths; to punish for contempt; and to employ such
clerical and other assistance as may be necessary to carry out
the purpose and intent of this resolution.

Third. That this act shall be in full force and effect from and after its ratification.

Ratified this the 3d day of February, A. D. 1923.

RESOLUTION No. 13

JOINT RESOLUTION FOR THE INVESTIGATION OF THE MANAGEMENT OF THE NORTH CAROLINA SANATORIUM FOR THE TREATMENT OF TUBERCULOSIS.

Whereas charges have been made against the management of Preamble:
the State Sanatorium which, in the opinion of the General As- charges made
sembly, demand an investigation:

*Now, therefore, be it resolved by the House of Representatives
and the Senate concurring:*

First. That a special committee, composed of three members Special com-
from the House of Representatives to be appointed by the Speaker, mittee created.
and two members from the Senate to be appointed by the Presi-
dent, be created for the investigation of the management of said
institution, and the alleged unwarranted, extravagant and useless
expenditure of the State's money by certain officials of said
institution.

Second. That the said committee shall have power and authority Powers of com-
to compel the attendance of witnesses, send for books, papers, mittee.
vouchers and documents, administer oaths and, if deemed neces-
sary, to employ clerical assistance in such investigation.

Third. That said committee shall make the investigation herein Expedition of
provided for as expeditiously as possible and report its findings investigation and
and recommendations to this General Assembly. report.

Fourth. That this resolution shall be in effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1923.

RESOLUTION No. 14

RESOLUTION RELATING TO SPECIAL COMMITTEE.

Resolved, by the House of Representatives, Senate concurring:

Committee continued in existence.

That the special committee heretofore appointed under and by the authority of Senate Resolution number two hundred and ninety-five, and House Resolution number four hundred and twenty-seven, be continued in existence, with full authority to continue its investigation, and hereafter make its report.

Report to Governor and Council.

Resolved further, That the said committee shall report to the Governor and Council of State in the event the General Assembly shall adjourn before they are able to make their report as contemplated, and that copies of the report shall also be sent to the members of this General Assembly.

Warrants for expenses.

Resolved further, That the chairman of said committee is authorized to draw warrants upon the Treasurer for the proper and necessary expenses incurred incident to the work of the said committee, and that this shall include the actual expenses incurred by the committee in their personal attendance upon their duties, together with ten dollars per day while actually in attendance upon their duties.

Allowance to committee.

This resolution shall be in force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1923.

RESOLUTION No. 15

A JOINT RESOLUTION FOR PROVIDING RUNWAYS AT THE DAMS ACROSS DAN RIVER IN THE STATE OF VIRGINIA TO PERMIT FISH TO GO UP SAID RIVER INTO ROCKINGHAM AND STOKES COUNTIES.

Preamble.

Whereas, before the construction of dams across the Dan River in the State of Virginia there were many fish in said river in Rockingham and Stokes counties, North Carolina; and

Preamble.

Whereas said dams have prevented fish from going up said river into said counties: Now, therefore,

Be it resolved by the Senate, the House of Representatives concurring:

Request for action by Virginia.

That the President of the Senate and the Speaker of the House of Representatives request his Excellency, the Governor of North Carolina, to communicate to his Excellency, the Governor of the State of Virginia, the request from the General Assembly of the State of North Carolina to the General Assembly of the State of Virginia that said General Assembly of the State of Virginia

enact such a law or such laws, or take such measures, as may be necessary to provide fishways or runs through the dams on the Dan River in the State of Virginia, so as to enable the fish to go up said river into the counties of Rockingham and Stokes in the State of North Carolina.

Ratified this the 17th day of February, A. D. 1923.

RESOLUTION No. 16

A JOINT RESOLUTION PROVIDING FOR THE VISITATION OF A DELEGATION FROM THE HOUSE AND SENATE TO CERTAIN COLONIZATION SETTLEMENTS IN EASTERN NORTH CAROLINA.

Whereas a bill is pending in both branches of the General Assembly entitled "An act creating a farm loan board" and defining its powers and to provide funds for the purchase of farm lands for home ownership in the State of North Carolina; and

Preamble:
bill pending.

Whereas there are certain farm land developments situated in Eastern North Carolina near Wilmington; and

Preamble:
developments
near Wilmington.

Whereas the City of Wilmington has extended an invitation through its mayor to the General Assembly for that body to appoint a committee to visit the said farm land developments at its expense, if the State so desires, for the purpose of securing information pertaining to such developments: Now, therefore,

Preamble:
invitation from
Wilmington.

Be it resolved by the House of Representatives, the Senate concurring:

That the Speaker of the House of Representatives appoint a committee of ten (10) members and the President of the Senate appoint a committee of five (5) members to constitute a joint committee to visit the said developments on Saturday, February the seventeenth, one thousand nine hundred and twenty-three, or such other day as may suit the convenience of the committee.

Committee to be
appointed.

Date of visit.

Ratified this the 17th day of February, A. D. 1923.

RESOLUTION No. 17

JOINT RESOLUTION IN HONOR OF HONORABLE FRANK THOMPSON OF ONSLOW COUNTY.

Whereas the Honorable Frank Thompson, of Onslow County, North Carolina, died on November sixth, one thousand nine hundred and twenty-two; and

Preamble.

Preamble. Whereas he was a member of the House of Representatives, session one thousand eight hundred and ninety-nine, which framed the constitutional suffrage amendment, in which he took an active part; and

Preamble. Whereas he was also a member of the House of Representatives, session one thousand nine hundred and one, and took an important and active part in all State-wide legislation of this session; and

Preamble. Whereas he was a member from the Seventh Senatorial District in one thousand nine hundred and fifteen, and did initiate among other important legislation the bill finally enacted which established the Legislative Reference Library, and, although the State was much in need of revenue for its institutions at that time, through his efforts it was amicably adjusted so that the money arising from an increased franchise tax on corporations would be sufficient to support the Legislative Reference Library; and

Preamble. Whereas said library has become a valued and permanent institution of the State; and

Preamble. Whereas he was an active member of the State Bar Association of North Carolina from its creation, always serving faithfully and modestly, and was a member of the American Bar Association: Now, therefore,

In recognition of his valuable services to the State of North Carolina, and out of respect to his memory.

Be it resolved by the Senate, the House of Representatives concurring:

Adjournment
in respect to his
memory.

SECTION 1. That out of respect to the memory of the late Frank Thompson, of Onslow County, that the Senate and House of Representatives each adjourn on the date of the ratification of this resolution, out of respect to his memory.

Copy of resolution sent to
family.

SEC. 2. That a copy of this resolution be certified by the Speaker of the House and the President of the Senate to the family of the late Frank Thompson, of Onslow County, as a mark of respect to his memory and as a token of the appreciation of the State of his valued and patriotic public services.

SEC. 3. That this resolution shall be in effect from and after its ratification.

Ratified this the 23d day of February, A. D. 1923.

RESOLUTION No. 18

A JOINT RESOLUTION BY THE HOUSE OF REPRESENTATIVES AND SENATE, RELATING TO PRESIDENT HARDING'S LETTER CONCERNING THE COOPERATION OF THE COTTON-PRODUCING STATES IN THE HANDLING OF PROBLEMS OF PEST CONTROL AND OTHER MATTERS OF COMMON CONCERN RELATING TO THE COTTON INDUSTRY.

Whereas his Excellency, Warren G. Harding, President of the United States, in a letter dated February twenty-first, one thousand nine hundred and twenty-three, directed to the National Conference of Cotton Men now assembled in Atlanta, Georgia, has proposed that the cotton states unite under an interstate treaty for the purpose of coöperating and coördinating their forces in fighting insect pests, particularly the boll weevil, which proposal has received and should receive prompt acceptance by the cotton-producing states; and

Preamble:
proposition by
the President.

Whereas his Excellency, Thomas W. Hardwick, Governor of the State of Georgia, in response to the proposal of the President of the United States, has signified his intention of suggesting to the various governors of the cotton-producing states a conference by and between them for the purpose of formulating and agreeing upon a plan providing for a permanent commission for the handling of problems of pest control and other problems of common concern to the cotton industry; and

Preamble:
response by
Governor of
Georgia.

Whereas the General Assembly of North Carolina, at the one thousand nine hundred and twenty-two session, by a joint resolution, instructed the Governor of North Carolina to appoint a commission and to request the governors of the other cotton-producing states to do likewise, in order that, at a joint conference by and between the commissions representing the various cotton-producing states, a plan might be formulated and agreed upon for concert of action in coördinating the work of handling and settling of common problems relating to the cotton industry of the Southern States; and

Preamble:
action by Gen-
eral Assembly.

Whereas, in compliance with said resolution of the said General Assembly of North Carolina, and the action taken thereupon by the Governor of North Carolina and of the governors of the other cotton-producing states, a conference was held in New Orleans, Louisiana, February twenty-third, one thousand nine hundred and twenty-three, at which time the principle of coöperation by and between the cotton-producing states was worked out and agreed upon and referred back to the legislatures of the cotton-producing states for ratification and request for the appointment of other commissions to take up and work out a plan of coöpera-

Preamble:
action by Con-
ference at New
Orleans.

tion in accordance with the principle approved at the New Orleans meeting; and

Preamble :
indorsement of
principle and
appointment of
commissions.
Meeting and ac-
tion of commis-
sions.

Whereas the governors of all the cotton-producing states indorsed the principle approved at the New Orleans conference and appointed other commissions to represent their respective states, for the purpose of formulating a plan of action. The said commissions met in Memphis, Tennessee, December fifth, one thousand nine hundred and twenty-two, and worked out and agreed upon a uniform bill to be introduced in the legislatures of each of the cotton-growing states, which bill provides for the appointment of three commissioners from each state: to meet semiannually, or oftener if necessary; to consider the problems relating to the cotton area; for the establishment of a central bureau, through which the cotton-producing area can function as a whole in respect to problems of common concern to the industry, which problems cannot be handled by the individual states; for the continuation of this concert of action for a period of six years between the cotton-producing states; and

Preamble :
action by this
General
Assembly.

Whereas the General Assembly of North Carolina has at its present session adopted the said uniform bill agreed upon, and has provided for the appointment of three commissioners to represent North Carolina on the commission, to be effective after five other states have adopted similar bills; and

Preamble :
general as-
semblies now in
session.

Whereas the general assemblies of the states of South Carolina, Arkansas, Tennessee, Texas, Oklahoma and Missouri are now in session, at which sessions there will probably be introduced a bill similar to the one just adopted by the General Assembly of North Carolina: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Indorsement of
President's
proposal.

First. The General Assembly of North Carolina heartily indorses the proposal of Warren G. Harding, President of the United States, for a plan of coöperation among the cotton-producing states in the handling of common problems relating to the cotton industry.

Action by other
states urged.

Second. Calls attention to the bill just enacted by the General Assembly of North Carolina, providing for a plan in substantial accord with the President's proposal, and urges upon the assemblies of the cotton-producing states now in session to ratify and adopt the uniform bill of the Cotton States Commission meeting at Memphis, Tennessee, December fifth, one thousand nine hundred and twenty-two; invites his Excellency, Thomas W. Hardwick, Governor of the State of Georgia, to utilize the machinery provided for in said bills as a means of carrying out the proposal of the President of the United States and himself, for coöperation between the cotton-producing states in matters affecting the cotton industry.

Utilization of
machinery
urged.

Third. That the Governor of North Carolina be and is hereby instructed to transmit a copy of these resolutions, together with a copy of House Bill number one hundred and thirty-eight, adopted at this session, to his Excellency, Warren G. Harding, President of the United States; to Honorable Henry C. Wallace, Secretary of Agriculture of the United States; and to his Excellency, Thomas W. Hardwick, Governor of Georgia; and to the presiding officers of the general assemblies of the states of Georgia, Arkansas, South Carolina, Tennessee, Texas, Oklahoma and Missouri.

Copies of documents to be transmitted.

Ratified this the 23d day of February, A. D. 1923.

RESOLUTION No. 19

JOINT RESOLUTION DEFINING AND ENLARGING THE DUTIES OF THE SPECIAL LEGISLATIVE COMMITTEE APPOINTED TO INVESTIGATE THE NORTH CAROLINA SANATORIUM FOR THE TREATMENT OF TUBERCULOSIS.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the special committee appointed by the Speaker of the House and the President of the Senate, pursuant to a joint resolution number six hundred and fifty-eight of the House and number four hundred and eighty-six of the Senate, ratified on the fourteenth day of February, one thousand nine hundred and twenty-three, shall have all powers given by law to investigating committees of the General Assembly; and shall be allowed in its discretion, if the committees deem advisable, to employ counsel to protect the interest of the State, and such clerical assistance as it may deem necessary and proper; and the members of said committee shall receive their actual expenses while engaged in the investigation and while in the discharge of their duties imposed upon them by said resolution: *Provided, however,* said committee shall not receive such actual expenses while the Legislature is in session, but only in the event that said committee is unable to complete said investigation before the adjournment of the General Assembly; and such counsel and clerk shall receive such compensation as may be fixed by said committee, the same, together with the actual expenses of the members of the committee, to be paid by the Treasurer on warrant of the Auditor, approved by the chairman of said committee: *Provided,* that the members of said committee be paid, as compensation for their services in conducting such investigation, the sum of ten dollars per day each for every day they may be engaged in said investigation after the adjournment of the present session of the General Assembly, said compensation to be in addition to their actual

Powers defined.

Counsel and clerical assistance.

Expenses.

Proviso: limitation.

Proviso: pay of committeemen after adjournment.

Powers in securing evidence.	expenses, to be paid out of the Treasury of the State of North Carolina on proper warrant drawn thereon.
Sessions.	SEC. 2. That said committee shall have power in its discretion to subpoena witnesses, send for papers, records and documents, and compel the presence and production of the same, with power to attach as for contempt any disobedience of its subpoenas, orders or mandates.
Hearings public.	SEC. 3. Said committee is authorized to sit in the city of Raleigh or elsewhere in the State, if in its judgment the welfare of the State will best be served by sitting elsewhere, and its hearings shall be public.
Competence and materiality of witnesses.	SEC. 4. It shall be the sole judge of the competency and materiality of witnesses, and shall have power to ascertain and adjudge what witnesses shall be entitled to prove attendance and receive pay from the State, to the end that the State shall not be liable for payment of unnecessary, immaterial or incompetent witnesses, or for the production of cumulative evidence: <i>Provided</i> , that all witnesses entitled to prove their attendance under this resolution shall receive four dollars per day for each day in actual attendance, and three cents per mile each way, to be paid by the State as hereinbefore provided.
Proviso: pay of witnesses.	SEC. 5. That the chairman or other presiding officer of said committee shall sign all subpoenas, orders and writs made necessary by authority of the resolution aforesaid, and only such witnesses who were duly subpoenaed as herein provided, and found by the committee to be competent and material, shall be entitled to receive compensation from the State; that it shall be the duty of the various sheriffs and other officers to whom said subpoenas, orders and writs may be sent, to serve the same without needless delay, and for their service they shall receive the same compensation as is now allowed by law for like processes from the Superior Courts of the State, but said compensation shall not be payable in advance.
Chairman to sign papers.	SEC. 6. That all expenses incurred by virtue of this resolution in furtherance of the duties imposed upon said committee by said resolution, after said expenses shall have been ascertained and found by the committee and approved by its chairman, together with the necessary expenses of the committee, shall be paid by the Treasurer on warrant of the Auditor.
Service of process.	SEC. 7. That the committee appointed under the joint resolution of the House number six hundred and fifty-eight, Senate number four hundred eighty-six, is hereby authorized to continue its hearings on this investigation, and if said committee is unable for lack of time to make due and proper investigation of the matter under consideration, so as to report to the present General Assembly, it is empowered and authorized to continue said hearings to some future date, agreeable to said committee, made after due notice to all the parties concerned, and shall proceed to continue
Payment of expense.	
Continuation of hearings.	
Report to Governor and Council.	

and complete said hearings and make its report to the Governor and the Council of State.

SEC. 8. That this resolution shall be in force from and after its ratification.

Ratified this the 26th day of February, A. D. 1923.

RESOLUTION No. 20

RESOLUTION DIRECTING THE STATE TREASURER TO REIMBURSE FORMER COMMISSIONER OF REVENUE A. D. WATTS FOR AMOUNT PAID THE STATE TREASURER ON ACCOUNT OF DEPOSIT IN THE COMMERCIAL NATIONAL BANK AT WILMINGTON, NORTH CAROLINA.

Whereas the State Department of Revenue, on the failure of the Commercial National Bank of Wilmington, N. C., on December thirtieth, one thousand nine hundred and twenty-two, had on deposit in said bank the sum of five thousand seven hundred ninety-five dollars and twenty-seven cents, represented by the following items:

Preamble:
amount and
items of deposit

December fourth, one thousand nine hundred and twenty-two, interest, three dollars and eighty cents; December fifth, one thousand nine hundred and twenty-two, deposit, five thousand seven hundred ninety-one dollars and forty-seven cents; and

Whereas, in his monthly settlement with the State Treasurer for the month of December, one thousand nine hundred and twenty-two, as provided by section ninety-four, Machinery Act, chapter thirty-eight, Public Laws of one thousand nine hundred and twenty-one, A. D. Watts, at that time Commissioner of Revenue, did on tenth of January, one thousand nine hundred and twenty-three, under a mistaken idea of liability, pay over to the State Treasurer from his individual funds the sum of five thousand seven hundred ninety-five dollars and twenty-seven cents (which amount was borrowed by said Watts) to cover the amount then standing and now standing to the credit of State Department of Revenue in the Commercial National Bank of Wilmington, N. C.

Preamble:
personal pay-
ment by Com-
missioner.

Resolved by the House of Representatives, the Senate concurring:

That the Treasurer of the State be and he is hereby directed to pay to A. D. Watts, upon the warrant of the Auditor, the sum of five thousand seven hundred ninety-five dollars and twenty-seven cents (\$5,795.27) to reimburse the said Watts for money paid over to State Treasurer out of his individual funds on account of deposit in the name of State Department of Revenue in the Commercial National Bank of Wilmington, North Carolina.

Repayment
authorized.

Ratified this the 1st day of March, A. D. 1923.

RESOLUTION No. 21

A JOINT RESOLUTION TO MEMORIALIZE THE BIRTHDAY
OF THOMAS WALTER BICKETT.

- Preamble. Whereas the twenty-eighth day of February is the anniversary of the birth of that beloved and distinguished citizen and Governor of this State, the lamented Thomas Walter Bickett; and
- Preamble. Whereas both his administration of the office of Governor and his entire life were characterized by such a sense of justice, such broad and deep human sympathies, such an abiding passion for the welfare of his State and of its people, that in a very real sense he typified and embodied the best in the life of North Carolina; and
- Preamble. Whereas, as Governor of all the people, he led his State to honor in war and along the paths of progress when peace had come again; and
- Preamble. Whereas it is fitting that the State he loved so well and served and led with such distinction should on this, his birthday, pay its tribute of love and of esteem to what he was and what he did: Now, therefore, be it
- Record of appreciation and gratitude. *Resolved*, That the General Assembly of North Carolina expresses its sense of the great loss which the State has suffered by his untimely passing, and records at the same time its sense of gratitude to the Giver of all good that North Carolina was so blessed by his life; and be it further
- Token of remembrance. *Resolved*, That, as a token of the grateful remembrance of his State for his life and services, the General Assembly do at the hour of high noon suspend its business and stand for the time of one minute in silence.
- Ratified this the 1st day of March, A. D. 1923.

RESOLUTION No. 22

A JOINT RESOLUTION CALLING A JOINT MEETING OF
THE HOUSE OF REPRESENTATIVES AND THE SENATE
TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH
CAROLINA AND OF THE NORTH CAROLINA STATE COL-
LEGE OF AGRICULTURE AND ENGINEERING.

Resolved by the House of Representatives, the Senate concurring:

That there shall be a joint meeting held in the House of Representatives by the House and Senate on the second day of March, one thousand nine hundred and twenty-three, at the hour of twelve

o'clock, m., for the purpose of electing trustees of the University of North Carolina and of the North Carolina State College of Agriculture and Engineering.

Ratified this the 2d day of March, A. D. 1923.

RESOLUTION No. 23

RESOLUTION IN BEHALF OF THE CLERKS OF THE GENERAL ASSEMBLY.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the principal clerk of the House of Representatives and his assistants, the principal clerk of the Senate and his assistants, the reading clerks of both branches of the General Assembly, the engrossing clerks of both branches of the General Assembly and their assistants, the enrolling clerk and four assistants, all committee clerks, the sergeant-at-arms of the House and Senate, the assistant sergeant-at-arms of the House and Senate, be and the same are hereby allowed the sum of two dollars per day, in addition to their pay per diem allowed by law, from the date of their employment only. All other employees and laborers, not herein provided for to receive extra compensation, are hereby allowed the sum of one and one-half dollars per day, in addition to their per diem allowed by law, from the date of their employment only, and mileage at the rate of five cents per mile each way.

Allowance to clerks and assistants.

Sergeants-at-arms and assistants.

Other employees and laborers.

Mileage.

SEC. 2. That the principal clerks of the House and the Senate, respectively, are hereby directed to issue vouchers therefor.

Vouchers.

SEC. 3. That this resolution shall be in force from and after its passage.

Ratified this the 2d day of March, A. D. 1923.

RESOLUTION No. 24

A JOINT RESOLUTION TO PAY EXPENSES OF THE SENATE AND HOUSE COMMITTEE VISITING THE ASYLUMS AT MORGANTON AND GOLDSBORO.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the sum of two hundred and thirty-five dollars and thirty-two cents is hereby appropriated to pay the expenses of the Subcommittee on Insane Asylums of the Senate and House of Representatives while visiting the asylums at Morganton and Goldsboro, North Carolina; and the Auditor is hereby

Appropriation.

authorized and directed to issue his warrant on the State Treasurer for two hundred and thirty-five dollars and thirty-two cents, payable as follows:

Items of account.	Representative James Dehart	\$ 25.49
	Representative R. M. Person	21.10
	Representative T. C. Whitaker	26.76
	Representative A. W. Byrd	26.96
	Representative Charles Norris	24.88
	Senator S. J. Everett	27.73
	Senator J. M. Hodges	22.60
	Senator J. R. Baggett	28.30
	Senator P. H. Johnson	31.50
		<hr/>
		\$235.32

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A. D. 1923.

RESOLUTION No. 25

JOINT RESOLUTION IN BEHALF OF MRS. FRANK MITCHELL, TELEPHONE OPERATOR.

Preamble. Whereas the members of the General Assembly have received splendid service from Mrs. Frank Mitchell as telephone operator; and

Preamble. Whereas the duties of this position have been very arduous, and required long hours of service; and

Preamble. Whereas Mrs. Mitchell has rendered splendid service in this connection: Be it, therefore,

Resolved by the House of Representatives, the Senate concurring:

Allowance. SECTION 1. That Mrs. Frank Mitchell be allowed as compensation for her services the sum of two dollars per day for each day of the session of one thousand nine hundred and twenty-three.

Voucher. SEC. 2. That the principal clerk of the Senate is hereby authorized and directed to issue voucher in payment hereof.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

RESOLUTION No. 26

A JOINT RESOLUTION TO PAY EXPENSES OF THE HOUSE
AND SENATE COMMITTEE VISITING THE CASWELL
TRAINING SCHOOL AT KINSTON, NORTH CAROLINA.*Resolved by the House of Representatives, the Senate concurring:*

SECTION 1. That the sum of seventy-eight dollars and twenty-seven cents is hereby appropriated to pay the expenses of the Subcommittee on the Caswell Training School of the House of Representatives and Senate while visiting the Caswell Training School at Kinston, North Carolina; and the Auditor is hereby authorized and directed to issue his warrant on the State Treasurer for seventy-eight dollars and twenty-seven cents, payable as follows:

Senator L. P. Tapp -----	\$ 6.01	Itemized state- ment.
Senator William A. Graham -----	6.01	
Senator J. S. Hargett -----	6.01	
Representative S. J. Ervin -----	2.00	
Representative J. M. Deaton -----	3.90	
Representative H. D. Townsend -----	4.94	
Representative M. J. Hendricks -----	4.94	
Representative T. E. Whitaker -----	4.94	
Representative J. W. Nelson -----	4.94	
Representative H. V. Grant -----	4.94	
Representative W. A. Warren -----	4.94	
Representative James Dehart -----	4.94	
Representative W. H. Duckworth -----	4.94	
Representative A. W. Byrd -----	4.94	
Representative Collier Cobb -----	4.94	
Representative O. B. Coward -----	4.94	
Representative R. L. Carr -----	4.94	

\$83.21

Sec. 2. That this act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

RESOLUTION No. 27

JOINT RESOLUTION RELATIVE TO EXTRA COMPENSA-
TION OF THE NIGHT WATCHMAN OF THE STATE CAPI-
TOL.

Whereas the night watchman of the Capitol building and grounds has had extra services to perform in looking after the lights in the Senate and House, and the Capitol building and

Preamble.

grounds in general, during the session of the General Assembly, and in the performance of these duties he has been uniformly courteous and accommodating: Now, therefore,

The General Assembly of North Carolina do enact:

Allowance.

SECTION 1. That the night watchman be and he is hereby allowed the sum of one hundred dollars (\$100.00) for these extra services during this session of the General Assembly, to be paid by the State Treasurer upon the warrant of the State Auditor.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

RESOLUTION No. 28

JOINT RESOLUTION OF SYMPATHY AND RESPECT RELATIVE TO THE DEATH OF REPRESENTATIVE C. A. GOSNEY'S FATHER.

Resolved by the House of Representatives, the Senate concurring:

Sympathy
extended.

That the General Assembly of the State of North Carolina, in regular session, tender to Representative C. A. Gosney its most profound sympathy in the loss of his father, J. H. Gosney, a gentleman of high character and highly esteemed by those who knew him, and that we extend to his family the deepest sympathy, and that a copy of this resolution be forwarded to his family.

Copy to be sent
family.

CLEM G. WRIGHT,
N. L. BROUGHTON,
E. S. PARKER, JR.,
H. G. CONNOR, JR.,
C. H. CHAMBLEE.

Ratified this the 3d day of March, A. D. 1923.

RESOLUTION No. 29

JOINT RESOLUTION TO PAY THE EXPENSES OF THE HOUSE EDUCATIONAL SUBCOMMITTEE WHILE VISITING THE CULLOWHEE TRAINING SCHOOL AT CULLOWHEE, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Appropriation.

SECTION 1. That the sum of ninety-six dollars and forty-three cents is hereby appropriated to pay the expenses of the Subcommittee on Education of the House of Representatives while

visiting the Cullowhee Training School at Cullowhee, North Carolina, and the State Auditor is hereby authorized to issue his warrants on the State Treasurer for one hundred twenty-eight dollars and forty-five cents, payable to N. A. Townsend, chairman of the House Committee on Education, who will distribute the same to the several members of the subcommittee as follows:

H. V. Grant	\$32.45	Itemized statement.
Dr. James Bellart	31.53	
A. W. Byrd	32.50	
J. M. Zachary	32.02	

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

RESOLUTION No. 30

A RESOLUTION AUTHORIZING THE UNIVERSITY OF NORTH CAROLINA TO CONVEY ITS INTEREST IN TEN (10) ACRES OF LAND TO THE BOARD OF SCHOOL TRUSTEES OF ROANOKE RAPIDS.

Whereas, on the tenth day of May, one thousand nine hundred and twelve, John Armstrong Chaloner conveyed to the University of North Carolina and the Rector and Visitors of the University of Virginia certain real estate situate in Roanoke Rapids Township, Halifax County, North Carolina, reserving unto himself a life estate therein; and

Preamble:
conveyance to
University.

Whereas the Board of School Trustees of Roanoke Rapids are desirous of securing ten (10) acres of land lying south of and outside of the town of Roanoke Rapids for the purpose of erecting a school for the negro children of said school district; and

Preamble:
need for land.

Whereas, by law it is unable to condemn sufficient lands for the purpose desired; and

Preamble:
insufficiency of
power.

Whereas John Armstrong Chaloner, by deed dated the twenty-third day of January, one thousand nine hundred and twenty-three, conveyed to the said Board of School Trustees of Roanoke Rapids his interest in the land herein described, and in said deed requested the University of North Carolina and the Rector and Visitors of the University of Virginia to execute a quitclaim deed for their interest therein; and

Preamble:
deed formed
and request by
donor.

Whereas, at a meeting of the Board of Trustees of the University of North Carolina, held in Raleigh, North Carolina, in the Governor's office, on the twenty-fifth day of January, one thousand nine hundred and twenty-three, adopted the following resolution, to wit:

Preamble:
conveyance by
University.

"Resolved, That the University of North Carolina, through its President and Secretary, execute and deliver to the Board of School Trustees of Roanoke Rapids a deed in fee for all its rights, title, interest and estate in and to that certain tract or parcel of land situate in Roanoke Rapids Township, Halifax County, North Carolina, described as follows:

Description of
land.

"Adjoining the lands of C. A. Wyche, Chockoyotte Creek, and the lands of J. A. Chaloner and described as follows: Beginning at the southwest corner of the lands of C. A. Wyche and running N thirty-six W five hundred and ninety feet to an oak post, thence S fifty-four W six hundred and three feet to a hickory post on Chockoyotte Creek, thence down main run of said creek to a pine post on said creek, thence N fifty-four W eight hundred and sixteen feet to the point of beginning, containing ten acres, more or less"; and

Preamble:
doubt as to
power to convey.

Whereas doubt was expressed as to the authority of the University of North Carolina to make such conveyance, and a committee was appointed to ask the Legislature to enact a resolution authorizing the University of North Carolina to convey its interest in said land: Now, therefore, be it

Donation and
conveyance
authorized.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the University of North Carolina is hereby authorized and directed to donate and convey through its proper officers the lands described in this resolution.

Ratified this the 3d day of March, A. D. 1923.

RESOLUTION No. 31

A RESOLUTION OF RESPECT IN REGARD TO THE DEATH OF COLONEL P. M. PEARSALL, CHAIRMAN OF STATE BOARD OF ELECTIONS.

Preamble.

Whereas the General Assembly of the State of North Carolina has heard with deep regret of the death of Colonel P. M. Pearsall, chairman of the State Board of Elections, at his home in the city of New Bern, on the nineteenth of February, one thousand nine hundred and twenty-three; and whereas the deceased has served the State as a member of this body, and as private secretary of Governor Charles B. Aycock; and whereas at the time of his death he was chairman of the State Board of Elections and has served this State in said capacity with unusual fidelity, efficiency and ability, and won and merited the love, esteem and gratitude of all whom he served: Now, therefore,

Resolved by the House of Representatives, and Senate concurring:

Respect and
appreciation of
service.

That as a token of respect and appreciation of his patriotic, loyal and unselfish service to the State, that the House unani-

mously adopts this resolution by rising vote; and that this resolution be spread on the House and Senate Journals, and that a copy of same be sent to the widow of the deceased with the assurances of their heartfelt sympathy in her great loss and affliction.

Adoption by
rising vote.
Resolution spread
on Journal.
Copy to widow.

Ratified this the 3d day of March, A. D. 1923.

RESOLUTION No. 32

A RESOLUTION TO PROVIDE FOR J. P. MATTHEWS TO RECEIVE COMPENSATION FOR SERVICE RENDERED AS CLERK TO THE SERGEANT-AT-ARMS OF THE HOUSE.

Whereas J. P. Matthews has been employed as clerk to the Sergeant-at-arms of the House since the beginning of the session of this Legislature:

Preamble.

And whereas this is an office created for the first time during this session of the Legislature, and no provision having heretofore been made to provide for the compensation of said clerk: Now, therefore,

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That the said J. P. Matthews receive such pay as all other clerks in the House of Representatives and committee clerks, together with such bonuses and mileage as heretofore provided for such other clerks.

Payment.

Bonus and
mileage.

Sec. 2. This act shall be in force from and after its ratification.

Ratified this the 3d day of March, A. D. 1923.

RESOLUTION No. 33

RESOLUTION TO PAY EXPENSES OF THE HOUSE COMMITTEE VISITING THE NORTH CAROLINA SCHOOL FOR THE DEAF AT MORGANTON.

Resolved by the House of Representatives, the Senate concurring:

That in order to defray the expenses of the House Committee actually incurred in visiting the North Carolina School for the Deaf at Morganton, North Carolina, the State Auditor be and is hereby authorized and directed to issue his warrants on the State Treasurer in following amounts in favor of the following persons:

Appropriation.

Itemized statement.	Representative R. W. Simpson	\$22.10
	Representative B. F. Bray	22.10
	Representative J. B. Sherrill	22.23
	Representative L. A. Nowell	22.51
Total		\$88.94
Ratified this the 3d day of March, A. D. 1923.		

RESOLUTION No. 34

Preamble.	Whereas the engineer and fireman of the central heating plant have well and truly performed their duties in heating the Capitol Building during this session of the General Assembly; and
Preamble.	Whereas they have been obliged to work at night and on Sundays in order to keep the State buildings warm and comfortable for the members of the General Assembly: Now, therefore, be it
	<i>Resolved by the House of Representatives, the Senate concurring:</i>
Allowances.	SECTION 1. That the engineer and fireman of the central heating plant be and they are hereby allowed the sum of ninety dollars (\$90.00) and sixty dollars (\$60.00), respectively, as extra compensation for their services in keeping the various State buildings heated during the session of the Legislature.
Sole allowance.	SEC. 2. That the engineer and fireman as above shall receive no further extra compensation for such services than is hereby allowed.
Payment.	SEC. 3. That the principal clerk of the House is hereby authorized to issue vouchers for the above compensation.
	SEC. 4. That this act shall be in force from and after its ratification.
	Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 35

JOINT RESOLUTION RELATIVE TO JANITOR SERVICE IN THE STATE ADMINISTRATION BUILDING.

Preamble: beneficiaries.	Whereas David Wright, Newton Dunston, Robert Hinton, George Alston, Handy Lee, Robert Taylor and William Birdsall have rendered necessary services in cleaning the Administration Building (known as the Supreme Court Building), having had extra work during the session of the General Assembly in preparing and keeping in order the said building, and in other ways: Therefore, be it
--------------------------	---

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That each of said persons be allowed one dollar Allowance
per diem for such services rendered during the session, to
be paid by the State Treasurer upon warrant of the State Auditor.

SEC. 2. This resolution to take effect from and after its ratifi-
cation.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 36

A JOINT RESOLUTION IN REGARD TO THE DEATH OF
GOVERNOR THOMAS W. BICKETT, LATE GOVERNOR OF
THE STATE OF NORTH CAROLINA.

Whereas, since the last meeting of the General Assembly of Preamble.
North Carolina, Thomas W. Bickett, late Governor of North
Carolina, has died; and

Whereas the deceased has served the State as a member of Preamble.
this body in one thousand nine hundred and seven, and as Attor-
ney-General of the State from one thousand nine hundred and
nine to one thousand nine hundred and sixteen, and as Governor
of the State of North Carolina from one thousand nine hundred
and seventeen to one thousand nine hundred and twenty-one
and has served this State in said capacities with unusual
fidelity, efficiency and ability, and won and merited the love,
esteem and gratitude of all whom he served; and

Whereas the said Thomas W. Bickett was an able lawyer, Preamble.
a brilliant orator, a counselor of sound judgment and a man
of lofty ideals, and filled every trust committed to him with
efficiency and fidelity; and

Whereas the General Assembly of North Carolina desires to Preamble.
give recognition to the passing of one of its most loyal sons
and distinguished Governors, who departed this life on December
twenty-eight, one thousand nine hundred and twenty-one: There-
fore, be it

Resolved by the House of Representatives and the Senate:

That as a token of respect and appreciation of his patriotic, Adopted unani-
loyal and unselfish service to the State, that the House unani- mously and by
mously adopt this resolution by rising vote; and that this resolu- rising vote.
tion be spread on the House and Senate Journals, and that a Resolution spread
copy of same be sent to the widow of the deceased, with the on Journals.
assurances of their heartfelt sympathy in her great loss and
affliction.

And when this House do adjourn, it adjourn in honor of the Adjournment in
memory of Thomas W. Bickett, late Governor of North Carolina. honor of memory.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 37

JOINT RESOLUTION TO PAY EXPENSES OF THE SUBCOMMITTEE OF THE JOINT COMMITTEE ON APPROPRIATIONS IN VISITING SANATORIUM AND GREENVILLE, N. C.

Preamble.

Whereas the Honorable Mark Squires advanced all the expenses, in the sum of sixty-six dollars and sixty-five cents, of all the members of the subcommittee on appropriations in visiting Sanatorium and Greenville, North Carolina: Now, therefore, be it

Resolved by the Senate, the House of Representatives concurring:

Appropriation.
Amount.

SECTION 1. That the State Auditor be authorized and directed to draw his warrant in favor of Honorable Mark Squires in the sum of sixty-six dollars and sixty-five cents (\$66.65), and that the State Treasurer be authorized and directed to pay such warrant.

SEC. 2. That this resolution be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 38

JOINT RESOLUTION TO PAY EXPENSES OF THE VISITING COMMITTEE TO THE NORTH CAROLINA COLLEGE FOR WOMEN.

Preamble:
Payment.

Whereas the Honorable A. T. Castelloe advanced all of the expenses, in the sum of forty-six dollars, of all the members of the visiting committee to the North Carolina College for Women at Greensboro, North Carolina: Now, therefore, be it

Resolved by the Senate, the House of Representatives concurring:

Appropriation.

SECTION 1. That the State Auditor be authorized and directed to draw his warrant in favor of A. T. Castelloe in the sum of forty-six dollars, and that the State Treasurer be authorized and directed to pay such warrant.

SEC. 2. This resolution be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 39

Whereas Edward Murray and W. R. Strickland have rendered necessary services to committees of the Senate and House of Representatives, which met in the law library and other rooms of the Supreme Court Building during this session of the Legislature, in preparing and keeping in order the rooms of the said committees, and in other ways:

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That said Edward Murray and W. R. Strickland be allowed one dollar (\$1.00) per day for said services rendered during the session, to be paid by the State Treasurer upon warrant of the State Auditor. Allowance.

SEC. 2. This resolution to take effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 40

JOINT RESOLUTION PROVIDING COMPENSATION FOR HENRY HOCKADAY, JANITOR, FOR SERVICES RENDERED TO COMMITTEE ON APPROPRIATIONS.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That Henry Hockaday, janitor in the Automobile License Department, State Highway Commission Building, be allowed the sum of one dollar (\$1.00) per day as compensation for his faithful services and overtime work in cleaning up and keeping in order the committee room used by the Committee on Appropriations in the State warehouse building. Allowance. Consideration.

SEC. 2. That the State Auditor is hereby directed to issue his warrant upon the State Treasurer for the amount of the above sum, and the State Treasurer is authorized and directed to pay the same out of the general funds of the State. Issue and payment of warrant.

SEC. 3. That this resolution shall take effect upon ratification.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 41

A JOINT RESOLUTION PROVIDING COMPENSATION FOR
ELLIS M. POWELL, CLERK OF THE POSTOFFICE SUB-
STATION.

Resolved by the House of Representatives, the Senate concurring:

Allowance.

Consideration.

SECTION 1. That Ellis M. Powell, clerk of the postoffice substation, located in the Capitol Building, be allowed the sum of sixty dollars as compensation for his faithful, untiring, and efficient service to the members of this General Assembly in caring for and delivering their mail.

Issue and pay-
ment of warrant.

SEC. 2. That the State Auditor is hereby directed to issue his warrant upon the State Treasurer for the amount of the above sum, and the State Treasurer is authorized and directed to pay the same out of the general funds of the State.

SEC. 3. That this resolution shall take effect upon ratification.
Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 42

A JOINT RESOLUTION IN BEHALF OF THE STATE CEN-
TRAL TELEPHONE OPERATORS.

Preamble.

Whereas the members of the General Assembly have received excellent service from the State central telephone operators, to wit: Mrs. M. E. Jones, Mrs. Grace Harper and Miss Gertrude Smith; and

Preamble.

Whereas the duties of their business have been very arduous and their labors greatly increased by reason of the additional work imposed upon them during this session of the General Assembly: Therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Allowances.

SECTION 1. That Mrs. M. E. Jones, Mrs. Grace Harper and Miss Gertrude Smith each be allowed as compensation for their services the sum of two dollars per day for each day of the session of one thousand nine hundred and twenty-three, and that the State Auditor is hereby authorized and directed to issue vouchers in payment thereof.

Issue of vouchers.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 43

A JOINT RESOLUTION IN FAVOR OF DANIEL TERRY,
KEEPER OF THE CAPITOL.

Whereas Daniel Terry, keeper of the Capitol, renders valuable Preamble,
and most efficient service to the General Assembly in arranging
the seating of all members prior to the convening of the General
Assembly, and in keeping the halls of the Senate and House of
Representatives in order; and

Whereas the session of the General Assembly causes a great Preamble,
deal of extra work aside from his regular duties for Daniel
Terry: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That Daniel Terry be allowed the sum of two Allowance.
dollars per day for sixty days as extra compensation for his
services to the General Assembly.

SEC. 2. That the principal clerk of the House is hereby author- Voucher,
ized to issue his voucher for the above compensation, to be paid
by the Treasurer upon warrant of the Auditor.

SEC. 3. That this act shall be in force from and after its
ratification.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 44

JOINT RESOLUTION NAMING THE BRIDGE OVER THE
PACOLET RIVER ON THE HIGHWAY RUNNING FROM
COLUMBUS, POLK COUNTY, TO TRYON IN HONOR OF THE
WORLD WAR VETERANS. BY THE NAME "POLK COUNTY
MEMORIAL BRIDGE."

Whereas Polk County furnished to the American Expedition- Preamble,
ary forces a number of veterans who fought, and some of whom
died, in the World War; and

Whereas said veterans did valiant and noble service in the Preamble:
cause of the World War, and have brought great honor to
Polk County; and

Whereas there can be no more honorable and fitting dedi- Preamble,
cation to the services of the World War veterans of Polk County
than to name the bridge over the Pacolet River, on the highway
from Columbus to Tryon, in their honor: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

That it is the sense of the General Assembly that the bridge Official name.
over the Pacolet River on the highway running from Columbus, Highway Com-
mission to mark
bridge.

Polk County, to Tryon, be officially and permanently named "The Polk County Memorial Bridge," in honor of the boys from Polk County who served in the World War, and that the proper highway authority having charge of this highway be requested to suitably mark said bridge with such memorial name, the expense of such markers to be paid for by the county commissioners from the county funds of said county.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 45

JOINT RESOLUTION RELATIVE TO JANITOR SERVICE IN THE STATE CAPITOL BUILDING.

Preamble:
beneficiaries.

Whereas J. C. Goodwin, of the Treasurer's office, Stephen Hawkins, of the Auditor's office, Paschal Williams, of the Secretary of State's office, Roach Farrar, of the Governor's office, Dan Pope, of the Adjutant General's Department, having had extra work during the session of the General Assembly in preparing and keeping in order the said building, and in other ways: Therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Allowance.

SECTION 1. That each of said persons be allowed seventy-five cents per day for such services rendered during the session, to be paid by the State Treasurer upon warrant of the State Auditor.

SEC. 2. This resolution shall take effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1923.

RESOLUTION No. 46

JOINT RESOLUTION AUTHORIZING THE SECRETARY OF STATE TO MAKE USE OF THE STENOGRAPHERS IN THE VARIOUS GOVERNMENTAL DEPARTMENTS IN THE ENROLLMENT OF BILLS.

Whereas it is necessary to enroll a large number of bills during the day: Therefore,

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That for the purpose of enrolling the bills of the General Assembly this day, the Secretary of State be and he is hereby authorized to use the stenographers of the various

governmental departments during office hours today, and to pay them at the rate now provided by law.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

RESOLUTION No. 47

A JOINT RESOLUTION RELATING TO THE DISMEMBERMENT OF THE ATLANTIC AND YADKIN RAILWAY COMPANY, PURCHASER OF THE CAPE FEAR AND YADKIN VALLEY RAILWAY COMPANY.

Whereas the General Assembly at its regular session in one thousand nine hundred and thirteen adopted a resolution, being resolution number forty-eight, directing an investigation by the Corporation Commission and the Attorney-General of North Carolina of the dismemberment of the Atlantic and Yadkin Railway Company, purchaser of the Cape Fear and Yadkin Valley Railway Company; and

Preamble:
investigation
formerly directed.

Whereas an investigation by the Corporation Commission was had and its findings reported to the Attorney-General of the State, and upon consideration he was of the opinion that the dismemberment was contrary to law and that the former continuous system of railway from Mount Airy to Wilmington should be reëstablished: Therefore, be it

Preamble:
findings upon
investigation.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Attorney-General is hereby authorized and empowered and directed to proceed without delay, and report progress to Governor and Secretary of State, to institute such action or actions as may be desirable or necessary to dissolve the alleged illegal dismemberment of said road, in order that it may be restored as a continuous east and west line, as contemplated by the State in the granting of original charter.

Action to be
instituted.

Progress to be
reported.

Purpose of
action.

SEC. 2. That this resolution shall be in force from and after its ratification.

Ratified this 6th day of March, A. D. 1923.

RESOLUTION No. 48

JOINT RESOLUTION TO PAY THE EXPENSES OF THE SUBCOMMITTEE OF THE HOUSE COMMITTEE ON EDUCATION AND THE SUBCOMMITTEE OF THE SENATE COMMITTEE ON EDUCATION WHILE VISITING THE CULLOWHEE TRAINING SCHOOL AT CULLOWHEE, NORTH CAROLINA.

Resolved by the House of Representatives, the Senate concurring:

Appropriation.

SECTION 1. That the sum of one hundred and twenty-eight dollars and fifty cents is hereby appropriated to pay the expenses of the Subcommittee from the Committee on Education of the House of Representatives and the Committee on Education of the Senate while visiting the Cullowhee Training School at Cullowhee, North Carolina: and the State Auditor is hereby authorized to issue his warrants on the State Treasurer payable to the members of said subcommittees named herein in the several amounts herein specified, that is to say, the said Auditor is authorized to issue his warrants as follows:

Itemized statement.

H. V. Grant	\$32.45
Dr. James Dehart	31.53
A. W. Byrd	32.50
Z. M. Zachary	32.02

SEC. 2. That the joint resolution of the General Assembly of one thousand nine hundred and twenty-three, entitled "A joint resolution to pay the expenses of the House Educational Subcommittee while visiting the Cullowhee Training School at Cullowhee, North Carolina," be and the same is rescinded and repealed.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1923.

RESOLUTION No. 49

A JOINT RESOLUTION CONCERNING ADJOURNMENT.

Resolved by the House of Representatives, the Senate concurring:

That the General Assembly of North Carolina do adjourn sine die at the hour of noon, March sixth, one thousand nine hundred and twenty-three.

Ratified this the 6th day of March, A. D. 1923.

STATE OF NORTH CAROLINA,
OFFICE OF SECRETARY OF STATE.

RALEIGH, March 6, 1923.

I, W. N. EVERETT, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.

W. N. Everett
Secretary of State.

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